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PHIL. COMMITTEE
ON FINANCE

REPORT

Mon. Dec.

REPORT

OF THE

Philadelphia, Penna.

COMMITTEE ON FINANCE

Of Select and Common Councils,

IN 'RELATION TO THE ACCOUNTS

OF THE

Board of Health.

PRESENTED, DEC. 3, 1857.

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PHILADELPHIA:

JAS. GIBBONS, PRINTER, 446 NORTH THIRD STREET.

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REPORT
OF THE
COMMITTEE ON FINANCE
IN RELATION TO THE ACCOUNTS
OF THE
BOARD OF HEALTH.

*To the Select and Common Councils
of the City of Philadelphia.*

GENTLEMEN:—The resolution passed by Councils, October 1, 1857, directing the Committee on Finance to make an investigation into the receipts and expenditures of the Board of Health, was referred to a Sub-Committee, consisting of Messrs. Williams, Beideman, Day, McCay, and Mascher, who proceeded immediately to make as thorough an examination as the circumstances would permit. Their report, which has been adopted by the Committee, and the testimony taken, are submitted herewith.

It will be seen that a condition of matters has been revealed, that imperatively demands immediate and complete reform, and the Committee recommend the passage of the annexed ordinance, providing for an entire change in the organization of the Department, under the powers conferred upon Councils by the 16th section of the Act of 31st January, 1854.

It is evident from the terms of the section, that the Legislature regarded the first organization of the Board of Health as merely temporary. It is an anomaly, when considered in its relation to the general form of our municipal government.

There is a nominal control given to Councils over their expenditures; but it is merely nominal; for while Councils may limit the appropriations to the Department, they cannot restrain the Board from contracting debts, above the sums appropriated, which the City is liable for.

The only proper remedy, in the opinion of the Committee, is a re-organization of the Department, based on the principle of making the members of it directly responsible to Councils. Some legislation will be required before this new system can be perfected, inasmuch, as by the present laws, the Health Officer, who is one of the principal officers of the Department, holds his appointment from the Governor. It is designed, when the proper time arrives, to ask the Legislature to vest the appointment of this officer in Councils.

W. HAYWARD DRAYTON, *Cha'n,*

I. N. MARSELIS,

D. S. BEIDEMAN,

JOHN F. MASCHER,

EDW. S. HANDY,

ALFRED DAY,

ALGN. S. ROBERTS,

R. McCAY, JR.,

GEO. WILLIAMS,

JOSEPH TAYLOR,

ANDREW J. HOLMAN,

Dec. 3, 1857.

W. P. HACKER.

Finance Committee.

REPORT OF THE SUB-COMMITTEE,

Appointed by the Committee on Finance, to make the investigation required by the following resolution, passed by Councils October 1, 1857,—to wit :

“ *Resolved*, That the Committee on Finance be instructed to examine and report in relation to the expenditures of the Board of Health for filling up a lot and removal of a nuisance on the south side of Prime street, between Fifteenth and Sixteenth streets ; and, farther, to examine and report in relation to all other expenditures of the Board of Health ; and that, to enable them to make such examinations in a satisfactory manner, the Committee be authorized to send for persons and papers, and to have the witnesses who may be called to testify, sworn or affirmed.”

The fiftieth section of the Act to incorporate the City of Philadelphia, passed February 25, 1854, requires that Councils shall, “through the Mayor and proper Committees, maintain a supervision of each department, whether corporate or otherwise, and over the Inspectors of the County Prison, for the exposure and correction of all evils and abuses, and for that purpose may require the production of and inspect all books and papers, and the attendance of witnesses by subpoena, and examine them under oath or affirmation.”

As these powers had never been exercised, except in the examination of the accounts of departments, the officers of which were under the immediate control of and elected by Councils, it was requisite, in the commencement of the investigation, to adopt some form of proceeding for the summoning of witnesses and the production of books and papers. This was the more necessary, for two reasons—1st. While the law is explicit enough in conferring power to send for persons and papers, it seems to be defective in pointing out the proper remedy in cases of refusal to comply ; and,

2d. Certain members and officers of the Board of Health appeared in the commencement of the examination inclined to dispute the powers which the Committee claimed to possess. These powers were, however, soon after admitted by the Board, at a special meeting, called to consider the question—the City Solicitor being present and advising that course.

Upon consultation with the Mayor of the City, it was deemed proper that the subpoenas should be issued by him, having his signature and the seal of the City attached, and be served by police officers detailed for that duty. The Committee also decided, as farther preliminaries to the proceedings, that the witnesses should be examined separately, and that no witness should be called without being first sworn or affirmed by a magistrate.

As the evidence is given at length, in an appendix to the report, it is not the purpose of the Committee to make remarks upon or refer to all the facts that passed under their review; it is only necessary for them to *arrange* the more important facts elicited by the testimony, and such as have come to light by a scrutiny of the books and accounts.

Of all the matters that passed under the examination of the Committee, the most important of any single transaction of the Board of Health, if the importance is measured by the amount of loss that will probably result to the City, is the contract made in September, 1856, with Kain & Schafer, for filling up the Prime street lot. It was stipulated that the contractors were to be paid \$2.50 per day, for each horse, cart and driver, and \$1.25 per day for each laborer employed.

Before the contract was made, the Committee of the Board, to whom the subject had been referred, reported that the cost would be about 4000 dollars, (see evidence of William Bonsall, (marked L,) and Doctor Wilson Jewell testified, (see K,) “that Kain and Schafer represented previous to making the contract, that it would not cost more than 800 or 900 dollars.” “They afterwards said it would take a good deal more money—I think then about 2000 dollars.” The evi-

dence of Gavin H. Woodward shows, that the sum named by the Committee as the probable cost was 4000 dollars. (Vide L.)

The bills actually rendered, are as follows :

1st bill, March 1, 1857, was for	\$4,000 00
2nd " May 8, " "	4,347 57
3d " July 1, " "	3,204 36
4th "	12.861 79

The first three bills, amounting to \$11531.93, have been paid. The last bill has not been paid, for the reason, as the Committee believe, that the appropriation for purposes of this kind, was nearly exhausted before the last bill was presented, only a few hundred dollars of it remaining unexpended.

In what manner these accounts were made up, the evidence of the contractors themselves will show. They admit that a considerable part of the earth used for filling up the pond, was hauled from cellars dug by them in various parts of the city for private individuals, who paid them for the work; while for all the horses, carts and laborers thus employed, they charged the Board of Health \$2.50 per day for each horse and cart, and \$1.25 per day for each laborer. John Schafer, one of the firm, had the contract for cleansing the First District of the City. He says: (see A.) "When I was cleaning the gutters about Broad and Washington streets, under my contract with the City, for cleaning the streets, I charged for each cart to the Board of Health, \$2.50 per day." But this was only a part. A large quantity of earth was hauled to the pond by carters not employed by the contractors or any other parties, because it was the most convenient place of deposit for surplus earth &c., in that section of the City.

Much of this was had by the contractors without rendering any compensation, though Schafer says: "I charged the Board of Health \$2.50 for every sixteen loads that any body would haul there. I don't know how much of our bill is made up in that way." In some instances, the contractors say, they paid these

carters trifling sums, from three to twelve cents. Unwarranted by the terms of the contract, and extortionate as an account thus made up would be, yet if it had been truthfully kept, even on that principle, the amount of the bill would have fallen far short of what is now claimed, as will be seen by the following simple calculation :

The whole area covered by water was, according to the testimony of Rob. Jarden, a former owner, (vide D) about two acres, or 87,000 superficial feet, and the average depth about six feet, making the pond to be filled, contain 19,333 cubic yards, or 25,777 cart loads, allowing two-thirds of a yard to each load. Now, they swear that they computed 16 cart loads for a day's work.

The aggregate amount of their bills is	\$24,413 72
Deduct for laborers employed to level, (about ten times as much as would be actually required,) say	5,000 00

Leaving for horses, carts and drivers,	\$19,413 72
--	-------------

Or 7765 days' work at \$2.50 per day. This multiplied by sixteen loads for each day's work, makes 124,240 loads, all of which we are asked to believe was deposited in a place that had a capacity of only 25,777 loads. The quantity charged would be sufficient, after filling the pond, to make a mound more than twenty feet in height above the curb level. The capacity being 25,777 loads, and the cost \$24,413 72, makes the charge for each cart load 94 cents. These calculations are sufficient to show the extravagant and preposterous character of the bills; and coupled with the admission that charges were made for labor employed for the use of, and paid for by, private individuals, and for dirt deposited by persons not employed at all, considerable portions of which cost them nothing, exhibit the claim in the light of an absurd pretense.

Testimony was given by several parties as to the true value of the work.

W. J. Cushman (vide C.) swore that he made a verbal contract to fill up the pond for 600 dollars, at which rate "he supposed that he should have realized about 200 dollars for his services."

Thomas Daly (see E.) says that "the lot could have been filled up without expense, if had waited, except a man to level."

Thomas A. Barlow, says that "one thousand men could have been had who would have done it for 5000 dollars. That is a very liberal allowance."

Alexander Armstrong, a builder residing in the vicinity, testifies that "he would have been glad to have, had the contract for 2500 dollars;" and Robert Jarden a former owner of the lot, informed the Committee (see D.) "that he had a proposition to fill up his portion of the lot, comprising full one half, if not more, of the whole surface filled by the Board of Health," for 600 dollars." He also testified that "the entire lot as filled up by the Board of Health, is intrinsically worth about 20,000 dollars, though it would not bring that sum now."

By reference to the evidence in relation to this matter, farther proofs will appear, that the transaction throughout its history, from beginning to end, bears unmistakeable marks of fraud. Not only the public treasury has been wronged out of large sums, but a wrong has been done or attempted to be done, to the owners amounting to all their property. If the last bill of \$12,861 79, should be paid to the contractors and charged against the lot, it will make the lien for the work, exceed the whole value of the property, more than 4000 dollars. Though the Board of Health may admit the claim, it will certainly never receive the sanction of Councils. Far more has already been paid, than the contractors were justly entitled to, and it is a question worthy of consideration, whether it is not the duty of the Councils to order proceedings with a view to the recovery of a part of what has been paid.

In connection with this subject, it is proper to call attention to the fact admitted by these contractors, and corroborated by the evidence of John N. Henderson,

the present Health Officer, (see LL.) that a system has prevailed by which the Health Officer always had an interest in all contracts. According to Schafer's testimony the Health Officer "always looked for little percentage. I think I gave McCallister 5 per cent on this contract." This would amount on the sum claimed, to 1220 dollars. Kain's recollection seemed less distinct, but he admitted that he had occasionally given him small sums.

Mr. Henderson informed the Committee, that when he first entered upon the duties of the office, he was told that it was customary for the Health Officer to receive 10 per cent on all contracts.

As has been before remarked, this contract with Kain & Schafer, is the most important of all the matters that underwent the examination of the Committee, if considered only in regard to the amount of loss to the City Treasury; but various other transactions which the Committee deem it their duty to expose. are justly liable to still stronger reprehension, because they involve not only misapplication of the public moneys, but are direct violations of well-known laws.

Not the slightest attention, it seems, has ever been paid to either of the provisions of the law of 1856, in relation to the receipts and expenditures of money, by the several departments of the City government. The law imperatively requires that all receipts shall be paid immediately over to the City Treasurer; and strictly prohibits all expenditures for eating, drinking, and smoking. No portion of the office receipts were paid over by R. H. Gorbutt, the late Clerk; and he alleges that more than the whole amount of such receipts was disbursed, by orders of the Board and the several committees, nearly all of said disbursements being clear infractions of the law.

Bills for dinners, liquors, segars, carriage hire, &c., consumed the whole of the revenue.

Three of these bills are appended (See P. P.) as specimens, and to show the epicurean tastes of the

members; and though they belong to a former board, that of 1855 and 1856, they are fair samples of the ordinary diet lists of the present year.

How much these entertainments cost, it is impossible to tell with precision, but one fact will serve to show that the annual expenditure for such purposes, was no inconsiderable sum.

R. H. Gorbutt was the Clerk from Jan. 1, 1857, to Aug. 1, 1857, and during that time, received according to his own testimony, 4,400 dollars. His payments during the same period, he says, amounted to \$5,262 06. The discrepancies, which will be observed in his evidence, as to his accounts, will be referred to hereafter—the aggregate amount being only taken now, to enable Councils to form some idea of how much the public have been paying for services, the value of which can be better estimated after a perusal of the testimony. But large as this amount was, it proved entirely inadequate to defray these illegal expenditures, and resort was had to the making of fictitious bills, to meet the deficiencies.

Accounts were formally passed, warrants regularly made out, countersigned, receipted, and the money for them drawn from the Treasury, in the names of persons who had no existence, for articles and supplies never furnished or required.

Gavin H. Woodward testified (Sec. L), that “among the bills made up to meet the expenses of the Sanitary Convention, were Amos Johnson, \$125; W. N. Atwell, \$90; J. Galbraith, \$56; J. Deviney, \$40. They were *bogus*, but they were signed by the Committee, and passed the Board.”

In these cases, real names were used for false accounts. Other bills of like character were also made out to cover the cost of the convention feast at the Lazaretto; for Mr. Woodward further states that “the amount paid to the Steward on the first of September, 1857, was \$540.41.”

The Committee who signed the foregoing bill, consisted of Woodward, Donovan, McGettegan, and Bornmann.

Miss Lydia Tomlinson, in her evidence, (see X) informed the Committee that she had an understanding, or arrangement with the Sanitary Committee, who had the supervision of her department, that she was to receive 75 cents for each meal furnished at the City Hospital, for the meetings of the Committee, or the Board. To cover these expenses, two schemes were concocted and carried into effect. The one was to include a part of these charges in the ordinary bills of the Matron, in the items "for board of nurses and patients;" the other was to raise the balance by the apparently favorite plan of making, what they denominated, *bogus bills*.

Of this class, are the following :

Robert Hood, for iron bedsteads,	-	\$49.50
Hurly & Holl, for	" - -	61.00
Kerr & Boyd, for	" - -	140.12
George Smith, for drugs,	- - -	30.40

All of the foregoing were duly certified to be correct by the Sanitary Committee, consisting of Messrs. Weir, Housekeeper, DeYoung, Boileau, and Watt.

No such parties as Robert Hood, Hurly & Holl, Kerr & Boyd, or George Smith can be found, and that no such articles were ever furnished, is proved by the evidence of the Matron, and of Doctor S. P. Brown, the former Physician of the Hospital.

All of the gentleman whose signatures are affixed to these bills, were examined by the Committee. Doctor Housekeeper declined to answer the question touching his knowledge of them. (See U.) He admitted that he knew who signed the name of R. Hood to the warrant, but declined telling. While he denies any knowledge of such a firm as G. Smith & Co., he admits that he endorsed the warrant G. Smith & Co., per B. Housekeeper. The other members of the Committee said they knew nothing about the bills. Two of these accounts, Robert Hood's and George Smith's having the appearance of genuine and legitimate bills, approved by the Committee on Hospital and Committee on Accounts, and the warrants for them being drawn in due form by the Clerk, bearing the

signature of J. R. Coad, President, and Thos. H. Town, Secretary, received the approval of, and were countersigned by the Controller. No censure can be attached to this officer, for no ordinary scrutiny could have detected the successful deceit. The other two, though certified in the same manner, were sent back by him for further proofs of their correctness, and no demand has since been made for payment. The Committee have not obtained any positive proof as to who actually drew the money from the Treasury. Some of the witnesses who must have known, declined to answer that interrogatory.

It is unnecessary to make any remarks on these very plain matters of fact. Enough has been admitted to convince Councils, that banquets at the City Hospital—banquets at the Lazaretto—banquets at the Office—banquets in the day time, and banquets in the night season—eating, drinking, smoking and riding at the public expense, must have occupied a large portion of the time of the active members of the Board of Health.

If it were possible, consistently with a proper discharge of duty, the names of individual members in their connections with certain accounts and money transactions, would be withheld; but the facts that have come to light, cannot be properly exhibited without the publication of the names.

Warrants were issued in due form, by orders of the Board for bills made out as follows :

In the name of Weaver, Fitler & Co.,	\$174.75
“ Dallam, Baker & Co., for	21.63
“ Snyder & Co., for - -	127.60
“ H. Funk, for - -	77.45

Neither of these parties ever had any dealings with the Board of Health; never sold the Board a single article, or had an item charged on their books against the Board. The history of these accounts will be given in the language of John O'Brien, a member, and chairman of the Lazaretto Committee.

In relation to the first bill, he says, “the articles came from Weaver, Fitler & Co.; not in the name of

the Board of Health; they were bought in my name." "I signed the name of Weaver, Fitler & Co. to the warrant, and countersigned it, and received the money from the City Treasurer."

In relation to the bill of Dallam, Baker & Co., he says, "I can't say whether these articles were purchased of Dallam, Baker & Co., or not. My young man purchased them." "I drew the money upon the warrant for these goods." "I signed the name of Dallam, Baker & Co. to the warrant, when I obtained the money."

In relation to the bill of Snyder & Co., he says: "I think I made the purchase, or my young man might have purchased them. The signature and endorsement on the warrant are mine, in the name of Snyder & Co. I drew the money." His account of the bill of H. Funk is as follows: "The nails in the bill, \$15.50, are correct; the other portion of the bill, \$61.95, is *boqus*—it was to cover expenses of eating and drinking at Lazaretto. I signed the warrant and drew the money upon it." When questioned as to his knowledge of an item of \$114.75, in the Clerk's accounts, charged as a payment to E. Friel, he replied: "That was for eating and drinking. I received the money from the Clerk. E. Friel lives at Spring Garden and Ninth streets. He did not supply the articles; I supplied them," &c. "As Chairman of the Lazaretto Committee, I sent all the supplies, and a great many members found fault with me because I did not supply more plentifully."

After these extremely candid confessions, it is scarcely necessary to refer to the evidence of Edwin H. Fitler, of the firm of Weaver, Fitler & Co. (marked P), who pronounced "the bill in the name of their firm fictitious, and the whole affair a forgery from beginning to end;" or to the evidence of Josiah W. Dallam, of the firm of Dallam, Baker & Co. (marked Q), who says—"Our firm never furnished these articles; the signature on the warrant is not by any one connected with our firm."

How many of the members were cognizant of the

making, passing and receipt of money, for fictitious bills, has not been exactly ascertained; but the evidence proves beyond doubt, that several members were implicated in these illegal proceedings.

Wm. M. Randall, Clerk of the Board, in his testimony, (see Z.) says: "I was told by a member of the Board, that the bills of Kerr & Boyd and Hurly & Holl, were not legitimize bills. They were handed to me by the Sanitary Committee. I drew the money for the bills of R. Hood and Geo. Smith, and paid it to Lydia Tomlinson for the expenses of the Committee's supplies." "After drawing the money for the bills," (heretofore referred to as having been made to cover the expenses of the feast given to the Sanitary Convention,) "I paid it to B. E. Carpenter. Mr. Woodward was present when the orders were given, and went with me when I paid the money. Mr. Woodward explained to Mr. Carpenter, how it had been obtained. The bogus bills made out to pay Lydia Tomlinson, (Matron of the City Hospital,) were receipted for by Dr. Housekeeper, and I sent our messenger for the money, and paid it to Lydia Tomlinson by order of Dr. Housekeeper."

"The articles in Geo. Smith's bill," (see evidence of Doctor S. P. Brown, marked V.) were never furnished to, or used in, the City Hospital. It looks like a bogus bill. The bill of George Smith & Co., came from Doctor Housekeeper's store, and the medicines were labelled in Dr. Housekeeper's hand-writing."

Developements of transactions, differing somewhat in plan and character, from the foregoing, were made by the examination of persons who had accounts against the Board.

Michael Kelly furnished carriages for the use of Committees, and had a running book account of his charges. He says: (see JJ.) "William B. Griffith, (a member of the Board,) has made out bills from my books, and taken them, when I was not aware of it. He always brought the money to me, except the last. I was never asked to sign a warrant, except the last, which I received the money for, from the Treasurer."

Gorbutt says, in connection with these bills for carriage hire, "I paid to Mr. Griffith for Mr. Kelly's bills for carriage hire to Oct. 20, 1856, \$60.50, and for bills during the months of November and December, 1856, \$68. These bills were all made out by Mr. Griffith." There is still due Mr. Kelly on his book account, \$98.

A comparison of the actual charges on the books of Mr. Kelly, with the amounts paid for carriage hire in his name, by Mr. Gorbutt together with the amount (\$156) received on warrants will exhibit Mr. Griffith's qualifications as an accountant.

Mr. Griffith, when called to testify, swore, that he had no recollection of having made out any bills, or having received any money, for Michael Kelly; but he did receive 100 dollars from the late Clerk to pay for the hire of a steamboat, employed to carry the members of the Sanitary Convention to the Lazaretto.

How much he paid, we are informed by the Captain. Captain Vance examined (See II). "The boat was chartered by Mr. Griffith; he paid me either \$50 or \$60. I wanted \$75—but he told me that \$60 was all that had been appropriated." What became of the difference, does not appear.

The Clerk's accounts show a charge of \$50, paid to Mr. Donovan, a member, which sum Mr. Donovan handed over to Mr. Griffith (See AA), to pay for segars. In explanation of this item, Mr. Griffith swears (See FF)—"I do not know the name of the man to whom I paid the \$50; he was carrying segars about the streets." This explanation is given for what it is worth. It would perhaps be out of place for the Committee to express any doubts, however improbable it may seem.

Within a year past, two officers of the Board have died—Mr. Marks, the former Clerk, and Mr. McAllister, the late Health Officer. In the exercise of a spirit of benevolence and liberality that cost them nothing the Board made appropriations to meet the funeral expenses in both cases. In the first case they paid to the undertaker Mr. McCormick \$347 50, and in the second, the \$200, appropriated was given to Drs. Coad and Gallagher, members of the Board to carry to the widow.

The most diligent inquiry failed to enable the Committee to detect the perpetrator of the forgeries of the signatures and receipts, on the warrants drawn in the names of Drs. Wm. H. Freeman, T. O. Goldsmith, and McFadden (See Testimony NN, OO, and PP).

Richard Field, an officer of the Board of Health (see MM), made out the bills and warrants, by direction of Mr. Gorbutt; but he denied all knowledge as to who received or signed them. A Bill of Jonathan Thomas for Bricklaying, amounting to \$29.75, in the handwriting of Richard Field, was found among the papers of the Board of Health. In relation to this bill Jonathan Thomas testifies (see KK) that he presented a bill to the Board of Health, for \$17.50, for which he called several times, but excuses were always made to avoid the payment. The bill of \$29.75, was presented to the Controller for his approval, but was sent back by him to have the oath attached, since which time it has not been returned.

No full and satisfactory statement of the condition of R. H. Gorbutt's accounts was obtained by the Committee, though several efforts were made to accomplish this object. He stated to the Committee (see M) that "he was told by the members generally, when he went into the office, to keep his accounts so that nobody could understand them but himself;" and these instructions he has obeyed to the very letter.

He acknowledges having received \$4,400. In order to test the accuracy of this statement, the Committee examined all the books in the office; but one important book, the License Book, without which the account could not be made up, had mysteriously disappeared. According to the evidence of Woodward and Randall, it was in the office on the 23d or 24th of October. The former asked the clerk for it on the 29th October, and was told it was gone.

Estimating the receipts from Licenses at \$1,300, and from fines at \$200, the total receipts of the office during Mr. Gorbutt's term would amount to \$4,791. There is not much difficulty in arriving at the sum re-

ceived for Licenses, as all parties to whom permits were issued, were required by the rules of the Board, to have first obtained Licenses.

He claims credit for payments amounting to \$5262, 06, for a considerable part of this he has no vouchers whatever, some of the items in this account are of rather remarkable character, as for instance:

Mr. Gorbutt swears, "there was one bill in the name of J. C. McCall for liquors \$237, which was rendered second time in same name. I paid the first bill to Mr. Griffith, it had passed the office Committee, I disputed the bill the second time and told Mr. McCall I had paid it. He said he had never received the money, and I then paid it to Mr. McCaffrey in the presence of Mr. McCall."

It is proper to observe here that this statement is positively denied by McCaffrey and McCall.

Another charge is for \$204 76, paid to A. C. Roberts, a member of the Board for Groceries &c:

"these groceries were furnished by A. C. Roberts from his store and the bill made out in the name of Henry Rheim & Bro. Mr. Roberts signed the receipt, I don't know whether there is such firm as Rheim & Bro. or not." He also says, I paid W. B. Griffith, for liquors, on bills of Thomas Clark, December 1856, \$119, and January and February 1857 \$124.

These bills were approved by Doctor Coad and W. B. Griffith. They were receipted by W. B. Griffith." "The bill paid to W. B. Griffith for J. C. McCall was also approved by Dr. Coad, and W. B. Griffith."

To David Brown he paid for meals furnished by or of House Committee, Dr. Coad, Chairman, sundry bills amounting to \$567 97, for all the foregoing, and a large number of other items of expenditure, Mr. Gorbutt has bills and receipts. He claims credit however for many other charges, without any proof of payments having been made. Among these, he alleges that he paid John O'Brien several bills amounting in the whole to \$449 89, that the bills were receipted for by Mr. O'Brien placed in the charge of the assistant Clerk, and destroyed by Mr. Woodward.

These bills are the same which Mr. O'Brien received payment for from the Treasurer, signing the names of the several parties on the warrants, and consequently if Mr. Gorbuts statement is entitled to belief, Mr. O'Brien must have been paid these bills twice.

But Mr. O'Brien swears that he never received payment for either of these bills from Mr. Gorbutt, and that he knows nothing of the destruction of them by Mr. Woodward.

Neither of the Clerks in the office have any knowledge concerning the matter, and Mr. Woodward denies the truth of the allegation, though he admits that he tore up one bill, a fictitious one, in the name of J. Lancaster.

It is needless to go into any further detail of these confused accounts.

The Committee deem it but just, before closing their report, to say that several of the members of the Board of Health, are entirely clear of any guilty participation in these improper proceedings. Some, even of those whose signatures as members of the Committees are attached to the fictitious bills, it is believed, signed their names without any knowledge of the true character of the accounts.

GEO. WILLIAMS,	} Committee.
D. S. BEIDEMAN,	
JOHN F. MASCHER,	
R. McCAY, JR.,	
ALFRED DAY,	

TESTIMONY.

[A]

November 4, 1857.

John Schafer, sworn.

I am one of the firm of Kain & Schafer, who had the contract with the Board of Health for filling up the lot at Broad and Prime streets. We made the contract with the Health Officer, J. T. W. McCallister.

Q. What is it usual or customary to allow the Health Officer for contracts?

A. Just what you please to give him. The Health Officer always looked for a little per-centage; it depended a little on the character of the contract. Sometimes from five to ten per cent.; sometimes two and a half per cent., and sometimes nothing. I think I gave Mr. McCallister five per cent. on this contract. He wanted more. I told him I thought that was plenty. He said he could get more from other parties. I think we paid him the five per cent., and he borrowed \$100 from me, which he never paid.

Q. Where was the principal part of the earth obtained from for filling up that lot?

A. It was taken from all parts—wherever we could get it; the most from Eighth and Catharine—some from cellars that we dug. We dug one cellar Chesnut and Schuylkill Eighth, which was about as far as any. Some from Fourth near Carpenter. We charged the same for laborers and carts when we hauled from cellars that we were digging, and which we were paid for, as when we hauled from a bank.

Q. Had you a contract with Mr. Bickley for the ashes taken up in the City?

A. The contract with Mr. Bickley was light. We got a few loads from him to make the road good, and paid him I think twenty cents per load; and for every twelve to sixteen loads that he would haul, we charged the Board of Health for a horse and cart \$2.50. We had to take the ashes to make the road, and did not want more than we could help. I hauled the ashes from the streets which I cleaned under my contract with the City, and charged the Board of Health the same for my carts while cleaning the streets as I charged for other carts, \$2.50 per day, counting every sixteen loads, one cart, for one day.

I consider sixteen loads a fair day's work; the carts should average that. The snow last winter did not interfere with us. I think we did not work from the 17th to 26th January, 1857, during the deep snow. The signatures to the \$4000 and \$4300 warrants are mine; that to the \$3204.36 warrant is John Kain's.

I had forty odd horses last winter. I drove single and with two and three horse teams, in hauling the dirt upon that lot. When I had a three horse team I charged as for two carts, and when I had a two horse team I charged as for two horses and carts, \$5 per day.

I suppose the deepest frost we went through last winter, in digging dirt, was from eight to ten inches. A man could load as many carts while the frost was in the ground as at any other time. The horses would haul from twelve to fifteen or sixteen loads a day, and I suppose we hauled at that time about eight hundred loads per day.

When I was cleaning the gutters about Broad and Washington streets, under my contract with the City for cleaning the streets, I charged for each cart to the Board of Health \$2.50 per day.

In taking up the ashes, under my contract with the City, I hauled them on that lot, and I charged the Board of Health by the day for the carts, taking so many loads as a day's work for each cart.

When I dug cellars for other persons I charged them from eight to ten and fifteen cents per yard, and hauled the dirt to the lot, and charged the Board of Health

at the rate of \$2.50 per day for each cart and \$1.25 for each man.

Kain had a great many strange carts hauling dirt on the lot. A good bit of stray dirt went on the lot. Men were there to take an account of the carts. Our instructions to those men were to take an account of all the dirt that came there. Our object in having men there to take an account, was because if we took a contract we had a right to charge for all the dirt that went there, no matter how. In riding about the City, I instructed all the carters I could see to haul their dirt to that lot.

I charged the Board of Health for one horse and cart \$2.50 for every sixteen loads that anybody would haul there.

I don't know how much of our bill is made up in that way. My book of entry will show just as it is on the bill.

I can't tell from any book I have how many days are charged for promiscuous carts that hauled there.

Some of the strange carts that hauled there we gave three cents, some six cents, some a shilling, and some nothing.

I don't know who filled up the lot at Eighth and Catharine streets. Everybody filled it up.

We filled up the lot from Broad to Sixteenth street. There was more than two acres.

Mr. Evans filled the best portion of his lot on the other side of Washington street.

I never stated to any member of the Board of Health what it would probably cost to fill up the lot at Broad and Prime streets.

[B]

November 4, 1857.

John Kain, sworn.

I am of the firm of Kain & Schafer. We made a contract with the Board of Health to fill up the lot Broad and Prime streets. I under-

stood the parties were notified, and the notice run out, and it was then referred to the First District Committee, and they ordered J. T. W. McCallister, the Health Officer, to make the contract. We made the contract with Mr. McCallister, and the Committee signed it. There was a written contract. I don't know that it was customary to pay the Health Officer anything. I have made the Health Officer some presents,—sometimes $2\frac{1}{2}$, and something like that; sometimes he would collect bills, when we would do work for the Board of Health, and we would give him the odd change.

Mr. Schafer paid a portion of the workmen at his house, and I paid a portion at mine.

A good portion of the dirt for filling up the lot at Broad and Prime sts. was from digging cellars, and some from Eighth and Catharine streets. We dug that from Eighth and Catharine below the grade, and then had to fill it up again. A portion of the Broad and Prime streets lot was filled in with coal ashes, which we bought from Mr. Bickley, and some that we hauled with our own carts. Mr. Schafer had a contract for cleaning part of the City.

Q. When Mr. Schafer was engaged in hauling coal ashes from different parts of the City, did he charge the same per day as for other carts?

A. I don't know. Mr. Schafer kept the account of his own horses and carts. None of my carts ever hauled coal ashes for Mr. Schafer.

We dug cellars at various places, and hauled the dirt on the lot Broad and Prime sts., and we charged the Board of Health the contract price for the horses and carts.

I think we knocked off work five or six days, on account of the snow. I kept nineteen horses last winter. We drove some single and some two horse teams. I generally have a cart for every horse; often some of them are not in order. Mr. Schafer sometimes drove three horses to one cart. When I drove three horses, I charged the Board of Health for two horses and carts for each three horse team, \$5; and when I drove two horses to one cart, I charged for a day and a half, or

price and a half for each two horse cart. I don't know how many horses Mr. Schafer kept.

We got a portion of the dirt from digging cellars at Eleventh and Carpenter, Schuylkill Seventh near Fitzwater, Chesnut below Schuylkill Eighth, Eleventh and Christian, Seventh street and the Railroad, Thirteenth between Carpenter and the Railroad, and Fourth street between Carpenter and Prime, and I charged the Board of Health, per day, \$2.50 for each horse and cart employed in digging these cellars, and also for each man engaged in digging these cellars at \$1.25 per day. We did not dig any cellars for nothing; we got $12\frac{1}{2}$ and 15 cents per yard from the owners for digging the cellars named, the dirt from which was put upon the lot.

We paid Mr. Bickley twenty cents per load for ashes, and for every ten loads we charged the Board of Health \$2.50 for one day for cart and horse. We kept a person there to keep an account of the loads. We hired carts from Charles O'Neill, M. Bryson, R. Thompson, J. Mellon, and J. Mullin, during last winter and a portion of the spring. We hired them during the time we were digging the cellars and filling the lot. I was most generally with the men, me or my foreman. Fifteen or twenty loads a day would be a reasonable day's work for one cart in the winter, when the frost was three feet deep. I cannot say whether one man could fill two carts a day or not, during the frost in winter.

We never made an estimate of the cost of filling the lot.

Q. Do you say, upon your oath, that the men stood out every day during last February, and worked, as appears by your bill?

A. Whatever is in the bill is correct.

We never credited the Board of Health with what we got for digging the cellars. I have no knowledge of the number of loads of dirt put in the lot. I cannot approximate to the quantity.

I loaned Mr. McCallister, the Health Officer, money two or three times, and have his notes yet; \$100 at one time on his note for six days, and it was never paid; and \$50 on one occasion, and took his note for

that, which was never paid ; and I think \$20 or \$25 on another day. I never put his notes in bank for collection.

I don't know of my own knowledge whether there was as many horses and carts employed as are charged for in the bill or not. I am under the impression there was. Mr. Schafer kept an account of his horses and I of mine.

I never kept an account of the number of loads hauled per day by my carts.

When we commenced filling the lot we worked on the lot at Eighth and Catharine. When the weather was good, we worked elsewhere ; when it was bad we worked there.

A good deal of dirt was hauled there by other parties, who wanted a place to deposit waste earth. We did not pay anything for that dirt. We charged the Board of Health for it at the rate of a horse and cart, or \$2.50 for every sixteen loads that was hauled there.

We charged the Board of Health for levelling it.

I don't know how many of the charges in the bill are made up by carts who hauled the dirt on the lot for nothing.

Our instructions to our man was to keep an account of every carter that shot a load of dirt in the lot for nothing, and for every sixteen loads to charge the Board of Health with \$2.50 for one cart and horse.

The man who counted the carts gave them to Mr. Schafer's son, who kept the accounts. I have seen the book they were in.

I never examined those accounts.

I used to go around to persons where they were digging cellars, and ask them to haul the dirt to us. We charged for all carts that hauled dirt there, whether we knew them or not.

I don't know that I have any account by which I could tell the number of horses and carts of my own that hauled there.

I can't recollect whether Mr. Gorbutt ever drew the money from the Treasurer for us or not.

Q. How many loads would one man with a horse and cart haul per day, in the summer season ?

A. I think if the carts would average ten loads per day, it would be a day's work.

We averaged the strange carts at sixteen loads per day, because we did not dig the dirt.

[C]

November 4, 1857.

W. J. Cushman, sworn.

Q. Do you know anything about a lot at the corner of Broad and Prime streets, filled up by the Board of Health? And did you ever make an offer to any one to fill it up?

A. I did make a proposition to the owners of the lot to fill it up.

I had been filling up a lot on the south side of Prime between Fifteenth and Sixteenth streets, belonging to my brother-in-law's estate, which was a part of the same pond owned by other persons. A Mr. Jarden, who was one of the owners, asked me what I would fill up the other part of the pond, or that part the Board of Health has since filled up, for. I told him I would do it for \$600. He made a verbal contract with me, but we were to have a written one, and I was to give security to do it for that sum. Mr. Jarden, however, about that time sold his interest in the lot to Mr. George Michener, who told me he would make the contract; but, after some few weeks' delay, he thought he could have it done cheaper by draining; and there the matter ended.

During the delay, I was employed by Mr. Michener to put some dirt in the pond, to prevent the Board of Health from making a contract to fill it up; but he subsequently declined going on with it.

When I commenced filling up the lot for my brother-in-law's estate, I at first paid two cents per load for the dirt; but, after more experience in the business, I found I could get it for one cent per load.

I put some twenty thousand loads on a lot west of

the depot, for about fifteen hundred of which I paid three cents per load, and for the remainder one cent and less.

I filled a space of rather less than two acres, and about five and a half feet average depth.

I think I received between five and six hundred dollars.

I finished it in September or October, 1856.

My proposition to fill up the lot which has since been filled up by the Board of Health, was made after I had filled up the lot on the north side. I had also filled up about one acre on the south side. It did not cost me more than four hundred dollars, and from my experience I thought I could fill the other, or Board of Health lot, which I think covered about two acres, for less money.

From my experience, there would have been no difficulty in filling up the Board of Health lot in six months, without digging any dirt specially for that purpose. I would have been willing to have made a contract to fill the lot in four months for six hundred dollars.

The dirt coming from cellars from different parts of the City would have filled it.

I supposed the actual cost to me would have been about four hundred dollars, and I should have realized about two hundred dollars by the job for my services, if I had made a contract to do it for the six hundred dollars.

[D]

November 6, 1857.

Robert Jarden, sworn.

Q. Are you familiar with the lot filled up at Broad and Prime streets by the Board of Health?

A. Quite familiar. I was the owner of the lot when the work was commenced.

Q. What surface was filled up?

A. The lot that I sold was three hundred and ninety-

six feet by about an average of one hundred and forty feet. Eastern part had been filled up before the Board of Health commenced—comprising about one-fourth the area.

I think the part I sold was full one half, if not more, of the whole surface filled by the Board of Health.

I think the surface filled by the Board of Health was about two acres, and the average depth might be about six feet.

I had a proposition to fill up my portion of the lot for six hundred dollars.

I think the entire lot, as filled up by the Board of Health, is intrinsically worth about \$20,000—though it would not bring that sum now.

[E]

Thomas Daly, sworn.

I am the Surveyor of First District. Mr. Barlow and myself met about 9 o'clock, but, on account of the rain, we could not do much. We walked over the lot (Barlow, Armstrong and myself); did not come to any positive conclusion; could not well, unless we measured it, and then would have to bore.

I have frequently seen it; it was a large pond of water; don't know how deep; come to the conclusion, from the best information we could get, that it averaged seven or eight feet; some places said to be sixteen feet. I don't know how to tell, unless by measuring surface; by measuring surface, and then averaging depth, might come near it.

I think the lot could have been filled up without expense, if had waited—except a man to level.

If necessary to fill up in six months, might be worth more than \$5000; could not think without measuring.

[F]

October 24, 1857.

Thomas A. Barlow, sworn, as follows.

To-day was the first of visiting lot on Prime street, with Thomas Daly, and a Mr. Armstrong, who is familiar with this kind of work.

Mr. Daly and Mr. Armstrong seemed to be familiar with the surface that had been filled up or graded. We didn't come to any definite price as to what it was worth on the premises, which is very difficult; but, after walking over the premises several times, think that the work that was done by the Board of Health should not have exceeded \$5000. Either one would have done it for that.

Mr. Armstrong is familiar with the average depth. Did not estimate the number of yards.

Large quantities of dirt was put in free, without cost, by carts that were hauling from all parts of the City; it would not, therefore, be justice to the Board of Health to allow by the yard for all.

I think one thousand men could have been had who would have done it for the \$5000. That is a very liberal allowance.

[G]

October 30, 1857.

Alexander Armstrong, affirmed.

I reside Thirteenth and Catharine streets. Have resided there about thirty years. About four squares from the lot at the southwest corner Broad and Prime streets, filled up by Kain & Schafer. I am a stone-mason and builder.

I could not say directly what the work done by Kain & Schafer was worth. I am familiar with that kind of work. I know that dirt was hauled there from all

directions, for nothing. I sent a good bit there myself, for nothing. It was a convenient place for depositing dirt.

I think the way this lot was filled, and the facilities for getting dirt, I would have been glad to fill it up for \$2500, from the time I understand Kain & Schafer commenced work there.

[H]

October 28, 1857.

Lewis Kugler, sworn, said.

I am a member of the Lazaretto Committee. Was shown bills of B. E. Carpenter, No. 447, amounting to \$229 25.

I went to office of Board of Health, one day, and these bills were presented to me to sign. There was some disturbance between B. E. Carpenter, the late Steward at Lazaretto, and J. M. Kelly, the present incumbent, and a Committee was appointed to investigate the removal of articles by B. E. Carpenter. Lindsay, McGettegan, O'Brien, and Woodward, and some other, were the Committee. Mr. Bornman was with. They went down to Lazaretto. Mr. Carpenter said the vegetables belonged to him; so the Committee reported; and they made a statement that they were to pay Mr. Carpenter to leave the things remain in the ground. I contended that they belonged to the City, and that Carpenter only had the use of them while he was there. That was my reason for refusing to sign the bills.

I signed these bills (No. 447) because the old members (I being a young member) said they were correct. The vegetables were paid for, but I can't say how. I never signed the bills. I signed Kain & Schafer's bills. when I first went in the Board, because I was told that they were correct; but if I had known as much then as I know now, I never would have signed their bill.

[Mr. Kugler here stated that he had obtained the original bills of Kain & Schafer, in detail, and presented an abstract, as follows :—

From October 31 to November 15, 1856,	\$1505	00
“ Nov. 17 to “ 22, “	651	25
“ “ 24 to “ 29, “	845	00
“ Dec. 1 to Dec. 6, “	695	00
“ “ 8 to “ 13, “	713	10
“ “ 15 to “ 17, “	312	80
“ “ 19 to “ 20, “	242	50
“ “ 22 to “ 27, “	541	86
“ “ 29 to Jan. 3, 1857,	643	75
“ Jan. 5 to “ 10, “	820	62
“ “ 12 to “ 17, “	971	81
“ “ 26 to “ 30, “	405	00
“ Feb. 2 to Feb. 7, “	666	12
“ “ 9 to “ 14, “	722	50
“ “ 16 to “ 21, “	961	87
“ “ 23 to “ 28, “	856	87
Total,	-	-
		\$11,556 07

I have no knowledge of any bogus bills. I don't know anything about payment of expenses of Sanitary Convention. I don't know anything of a purchase of Weaver, Fitler & Co.; don't know the handwriting of bill. J. O'Brien is Chairman of Lazaretto Committee. I saw some paints in boat shed at Lazaretto, but can't say who they belonged to.

Q. Do you know anything about bills of A. Johnson, \$125; W. N. Atwell, \$90; J. Galbraith, \$56; or J. Devinney, \$40 (bills shown him)?

A. I don't know anything about them. I never saw them before. I think there are six bargemen at Lazaretto. I never knew what the receipts of the office were until I saw it on a piece of paper since August. I think it was \$900 since August—one item. The receipts were never made known to Board. I don't know that anything has been paid for sanitary dinner, I heard it said in the Board that these bogus bills were

to pay B. E. Carpenter, for that dinner. I had no knowledge of this until this investigation commenced. In signing the bills for Carpenter, I was told they were honest bills, or I would not have signed them. With regard to the lot Broad and Prime streets, I contended it had not been finished; that it had settled opposite Seventeenth street. The Committee went there. Mr. Schafer was there. He wanted, I think, \$850 to fill it up; and I proposed looking at it; and I told them it might lay that way for years before I would sign for that. They then received proposals. Schafer's was, I think, \$550; Kain's \$650, and Mr. Thompson's \$250—and he was not to ask for the money until it was finished. So they gave him the job. I refused to sign B. E. Carpenter's bill for board of patients, June and July, \$189. I thought it was not correct.

[I]

October 21, 1857.

William Bonsall, late a member of the Board of Health, sworn. Q. Can you give any information in relation to the filling up of a lot at the corner of Broad and Prime streets, by the Board of Health?

A. After numerous complaints and petitions in relation to the condition of the lot at the corner of Broad and Prime streets, and after an examination and report by a messenger that it was a nuisance, prejudicial to public health, the subject was referred to the First District Committee, consisting of Messrs. Long, Gorbett, Raybold, Meany, and Coad. This Committee endorsed the report of the messenger, and estimated that the cost of the removal of the nuisance would be about \$4000. As the report was made in the month of September or October, 1856, and the appropriation for the removal of nuisances was nearly exhausted, some of the members of the Board endeavored to postpone action upon it; but a majority decided that the work should be done, and a resolution was adopted

directing the Health Officer to make a contract for it. Upon the presentation of the third bill, which, with the previous ones, amounted to upwards of \$11,000, the attention of the Board was attracted to what was deemed by many of the members the extravagant cost of the work, and that bill was referred to a Committee, consisting of Messrs. Woodward, McGettegan, and Griffith, of which Committee the two last named made a report that the bill was correct—the report being accompanied with a resolution that a warrant should be drawn in favor of Kain & Schafer for the amount. The resolution was not adopted, and the matter was referred to another Committee, consisting, I believe, of Messrs. Gallagher, Coad, Jewell, Roberts, and Bornman, and, on motion, I was added to the Committee. The Committee endeavored to make a thorough investigation of the matter, and summoned Messrs. Kain & Schafer to meet them with their books and papers. The explanation furnished by these contractors was not at all satisfactory to the Committee, and they so reported to the Board, and the report and a resolution discharging them from the further consideration of the subject, was adopted on the 3d July, 1857, and on the 4th July a resolution was offered and adopted, by a vote of seven to six, directing a warrant to be drawn for the amount of the bill. This day was the last business meeting of the Board which directed the making of the contract.

The Health Officer, up to some time in the month of April, 1857, made weekly reports of the sums received by him, and paid to the City Treasurer. I am not aware that this statement included any of the funds received by the Clerk. I do not think the Clerk ever reported to the Board anything in reference either to his receipts or disbursements.

As the President of the Board, I was not a member of any of the Committees, excepting the Fourth District Committee, and never went with that Committee but twice, in the examination of alleged nuisances.

I never, as President of the Board, signed any warrant, unless for a bill which had been previously re-

ported upon by the Committee on Accounts, and passed upon by the Board.

Q. Have you any knowledge of any bills that were made out to cover unauthorized expenses?

A. I am not aware of the alteration of any bills, in order to secure their passage, by the City Controller; nor have I ever had any knowledge of the existence or manufacture of what are commonly termed "bogus bills."

[J]

October 31, 1857.

John McGettegan, a member of the Board, sworn.

I was not present at the meeting of the Board, when Kain & Schafer's bill for \$4000 was passed. I was present when the other two bills passed. I recollect their passing the Board.

I don't know of any particular reason for the non-payment of the bill of \$12,000. I called the Committee together three times. The last time I wanted to get all the bills, to compare them, lest there might be some overlapping. I did not get the bills; they could not be found. I then offered a resolution requesting the Clerk to have them at the next meeting. At the next meeting, Mr. Kugler had them. The Committee reported the claim back to the Board, that the Board might take some action. I think Mr. Kugler objected to the bill.

Q. What was the opinion of the Committee as to the claim of Kain & Schafer?

A. I thought Kain & Schafer were entitled to their bill under the contract.

Q. Do you think the work performed by Kain & Schafer worth the money they claim for it?

A. I decline answering.

When I first came into the Board, about the first meeting I was told I was on the First District Com-

mittee, and asked to sign the bill. I signed it. Don't know whether a bill of items was presented or not.

The Clerk paid me small sums of money on two occasions, for expenses of District Committee.

Q. Do you know anything about bills of Amos Johnson, J. Galbraith, W. N. Atwell, or J. Devenney (bills shown him), for carrying mail, wood, coffins, and carriage hire for Lazaretto?

A. As to these bills, I always took the word of the Chairman of the Committee, as to their correctness, and I always signed them. I believe Johnson's to be correct. I don't know anything about Atwell's, Devenney's, or Galbraith's. I think Mr. Woodward handed me Mr. Galbraith's, and said it was correct, and I signed it.

I have no knowledge of any bills made out to cover unauthorized expenses.

I don't know how the bill of Mr. Carpenter, for expenses of Sanitary Convention, was paid.

I think I have received some small amounts from Mr. Gorbutt, to meet expenses of District Committee.

I never received any money from either of the Clerks, for the expenses of the Poudrette Committee.

[K]

October 31, 1857.

Dr. Wilson Jewell, sworn.

Q. Was the contract with Kain & Schafer ever approved by the Board of Health?

A. I am under the impression it was confirmed by the Board—not by unanimous vote, but by a majority, which made it the act of the Board.

Q. Were the three payments of \$4000, \$4347.57, \$3204.36, made to Kain & Schafer, approved and passed by the Board?

A. I am under the impression they were passed by the Board. I am not clear, but presume they were passed.

The last bill was referred to a Special Committee, of which I was one. That Committee reported adversely. I never believed there was such an amount of money expended in filling up that lot. We asked for the account book of Kain & Schafer, and I objected to it, because that book was not what I would call a book of original entry. I was impressed with the belief that that book was filled with forced charges.

Q. How much was it supposed the work would cost when it was first commenced?

A. About \$1000. Kain & Schafer represented, previous to making the contract, that it would not cost more than eight or nine hundred dollars. They afterwards said it would take a good deal more money—I think then about \$2000.

Q. Have you any reason to suppose that any member of the Board was interested in the contract?

A. I should be sorry to think so of any member. I have no reason to suppose so.

Q. Do you know of any bills made out to cover unauthorized expenditures?

A. I have no personal knowledge, except for one bill; it was a bill for carpenter work for City Hospital. It did not pass the Board while I was a member of it.

Q. Do you know how the expenses of the Sanitary Convention were paid?

A. I do not. I don't know whether they have been paid or not.

[L]

October 24, 1857.

Gavin H. Woodward, member of Board, sworn.

I think contract for filling up lot Broad and Prime streets was made in month of September, 1856, by Health Officer McCallister, in connection with First District Committee.

My understanding of the matter was this:—That

pond of water has been the subject of communication since I have been there, repeatedly. It was finally visited and declared to be a nuisance by the Sanitary Committee and the First District Committee; also the Messenger. I asked at the time what it would cost to fill up, and was told about \$4000. I told them I thought it too much. Think I wanted to receive proposals, so as to contract. The contract was \$2.50 per day for man and horse, and \$1.25 per day for each man, with Kain & Schafer. I thought it an outrageous price; that I had been down by the Baltimore depot, and come across a man—forget his name,—and he offered to fill it up for two cents per load. I told them that he would give security for that. The question was put and carried to give it to Kain & Schafer. I think Mr. Bonsall's and my own vote in negative. I opposed it most strenuously. I think in latter part of 1856, or early '57, an appropriation of \$6000 was asked to pay for that and other nuisances—\$4000 for that and \$2000 for others. In month of June a bill was brought in for \$3204.36, by Kain & Schafer. I objected to its payment.

1st bill, March 1, '57, was	-	-	\$4000 00
2d " May 8, " "	-	-	4347 57
3d " July 1, " "	-	-	3204 36

Amount paid, \$11,551.93; balance unpaid, \$12,861.79.

In July, when bill of \$3204.36 was before the Board, it was referred to a Committee, and I was upon that Committee. I was absent from the City one day, and the Committee reported during my absence. When I returned, I was very indignant, and succeeded in having it reconsidered. It was then referred to a Special Committee, consisting of Bonsall, Gallagher, Jewell, Coad, and I forget who else. The Committee met and made a report, as I considered, against the bill. I endeavored to fight the bill with all my might, but could not succeed. I called the yeas and nays. Mr. Bonsall and myself voted against, and the bill was carried—seven to six. The lot was not completed—the nuisance was not abated. A resolution was offered that

Kain & Schafer should suspend further operations ; it was carried. I then introduced a resolution that proposals should be received for the completion of it, and that was carried ; and there was some five, six or seven estimates, and the lot was finally completed for the sum of, I think, \$250 ; can't tell by whom. I visited the ground after Kain & Schafer quit. I think the lot was more shallow. Could not tell the proportion filled up by the last contractor.

I know nothing of the purchase of iron bedsteads from Robert Hood. I am not upon the Sanitary Committee. I do not know any one of that name.

I do not know anything about the bills of Kerr & Boyd, or Hurly & Holl. I don't know them.

The receipts by the Clerk have always been attended to by the Office Committee. I am not on that Committee.

I decline answering whether bills have been rendered for one article, when it was ostensibly for a very different one.

I was acting Health Officer ten days or two weeks, I think. The amount paid over was seven hundred and fifty or sixty dollars ; the receipts for Health fees are very fluctuating. I don't know of any means of ascertaining the receipts by minutes.

The Health Officer and Clerk receive all money in office. I do not recollect the Clerk making any report of his receipts or disbursements. I do not know what the Clerk does with his receipts. I have never given the Clerk instructions not to divulge or disclose the manner of disbursing his receipts.

I was boarding with Mr. Carpenter during July, and paid my bill.

I decline answering whether the Clerk pays for refreshments out of his receipts or not.

October 30, 1857.

G. H. Woodward, re-examined.

Q. Do you know anything of a bill of Weaver, Fitler & Co. (bill shown to him), for Paints, Ropes, &c., amounting to \$174 75 ?

A. Mr. O'Brien presented that bill to me. I asked him if it was a genuine bill. He said it was. I said I thought it a very large one. He said it was according to the requisition of the Quarantine Master, and I signed the bill. The same or the next day I went down stairs, and asked Mr. Gorbutt for the bill, and took a copy of it in lead pencil. I went to Lazaretto Station, and asked Quarantine Master if those articles were received. He said they were, and showed them to me in the cellar. I think the bill is in J. O'Brien's handwriting. I think the signing to the warrant is in the same handwriting as bill.

Q. What bills were made up to cover the expenses of Sanitary Convention?

A. The amount paid to Mr. Carpenter on first September, 1857, was \$540.41. There is still a balance due him of \$42.54.

Among the bills made up to meet expenses of Sanitary Convention, were—Amos Johnson, \$125; W. N. Atwell, \$90; J. Galbraith, \$56; J. Devenney, \$40. They were bogus, but they were signed by the Committee, and passed the Board.

At the time this was done, I thought there was no harm in it; I thought Mr. Carpenter ought to have his money; but it annoyed me on account of Amos Johnson, and I afterwards went to him and paid him 125 dollars out of my own private funds.

[Amos Johnson's receipt produced for 125 dollars, dated October 28, 1857.]

Q. Which of the members were in the habit of disbursing money?

A. The Office Committee.

Q. Do you know anything of a payment to E. Friel of \$114 25, by the Clerk, from office receipts?

A. I have no knowledge of Mr. Friel's bill. I know that amount was paid to Mr. O'Brien, for brandy, whisky, and segars.

Q. Do you know anything of a bill of Dallam, Baker & Co. (bill shown), amounting to \$21 63?

A. I don't remember that bill. There was a number of barrels of lime sent to Lazaretto Station.

Q. Can you give any further information in relation to filling up lot Broad and Prime streets?

A. At the time a resolution was passed compelling Kain & Schafer to desist from filling up lot, I asked Mr. Kugler, who was on Committee, to call his Committee together and see whether we could not get dirt from lot Ninth and Chesnut deposited in the lot for nothing. I thought it might be done, and lighten the expense of those who had already paid too much. The proposals for abating the nuisance ranged from \$250 to \$2000. Kain & Schafer, I think, wanted \$800, and when I heard that I said it was robbery.

I have no knowledge of the passage of the bills of Kain & Schafer for \$4000 and \$4347 57, except from the minutes, although I was present at the meetings. If I had heard of them before the Board, I should have opposed their passage.

Q. What were the receipts of the Office during Mr. Gorbutt's term?

A. From January 1 to August 1,—

Permits cleaning privies,	-	-	\$2874
Interments,	-	-	167 50
Removing bodies down town Potter's-field,			200
“ “ Sixteenth and Wallace,			50
Fines not less than	-	-	200
Licences, say	-	-	1300

(Say \$4700) \$4791

Q. What do you know about License Book?

A. I know that last Friday or Saturday, October 23d or 24th, I saw the book in the office on the desk. Yesterday (October 29th) I asked the Clerk for it, and he told me it was gone. I asked if he knew where it was, and he said no.

Mr. Gorbutt asked me if I remembered having destroyed a bill after it had come down stairs. I told him yes—that I had signed the bill in mistake, and tore it up.

November 4, 1857.

G. H. Woodward, re-examined.

When Mr. Gorbutt left the office, I asked Mr. Randall for the License Book; he said he didn't know where it was. I sent for Mr. Gorbutt, and he told Mr. Randall "The License Book is underneath"—pointing down to a kind of secretary. The book was produced. I then sent for three or four of the cleaners; they said that they had paid Mr. Gorbutt the license money, but had not received their certificates of license. They said that Mr. Gorbutt told them the licenses were in a little tin box in the fire-proof. Mr. Randall and myself examined the fire-proof, but could not find any. After Mr. Gorbutt left, Mr. Randall and myself went over the License Book, and I took a copy of the licenses which were said to have been issued, which comprehended the names of nineteen persons, or nine hundred and fifty dollars. There were some six or seven others besides these, who received licenses.

While Mr. Gorbutt was Clerk, I assisted him; and he was standing alongside of me, on my left, when I made out one if not two licenses, and handed them to the applicants. I think it was in February, and as I was about putting the names of the persons upon the margin of the License Book, Mr. Gorbutt told me not to do it, because, if inquiry was made, it would be discovered that the licenses were issued, and that money was intended to pay for brandy, whisky, and segars.

November 17, 1857.

G. H. Woodward, re-examined.

Q. Did you, at any time, destroy bills of Weaver, Fitler & Co., Thomas & Corfield, H. Funk, G. Swartz, Snyder & Co., or Dallah, Baker & Co., which, it is alleged, were paid by Mr. Gorbutt to Mr. O'Brien?

A. I never destroyed but one bill, and that I think

was in the name of Lancaster, and the reason was that it was handed to me late one evening, by a member of the Lazaretto Committee, to sign, and I signed without looking at it. The next day I asked Mr. Gorbutt for it, as I thought it was not right, and I wanted to destroy it. He went in back room, and asked Mr. Boileau for the bill's; he selected that bill out and placed it on the top of Mr. Boileau's desk; he then came into the front office, and told me where it was, and I went into the back office, got the bill, and tore it up in presence of Mr. Boileau.

I think the bill was made out in the handwriting of Mr. Gorbutt.

That is the only bill I ever destroyed.

I have examined, with some care, the Permit and other books in the office, and find Mr. Gorbutt received for

Permits	-	-	-	-	\$2852 50
Removals of bodies	-	-	-	-	250
Fines not less than	-	-	-	-	200
Interments	-	-	-	-	167 50
					<hr/>
					\$3470 00

And from an examination of the Permit Book (the License Book having been carried away), I find twenty-six persons who have been taking out permits for cleaning wells—none of which could have been issued unless a license had been previously paid for, if the Clerk, Mr. Gorbntt, had complied with the law. Assuming, therefore, that this law was observed by Mr. Gorbntt, he must have received \$1300 for licenses; and, in addition to this, J. G. Kline and Mr. Righter received licenses January 14, 1857, by order of the Board, for which \$100 was paid—making the aggregate receipts 4870 dollars.

[M]

October 24, 1857.

R. H. Gorbutt, late Clerk of the Board of Health, sworn.

Q. Can you tell anything about bills of R. Hood, for iron bedsteads for City Hospital, or Kerr & Boyd, or Hurly & Holl, for sheeting, shirting, &c., &c. (bills shown to witness)?

A. I don't know anything about them.

Q. Does the Clerk report to the Board his receipts and disbursements?

A. Reports are made once a month by the Clerk to the Board of his receipts, and the disbursements are reported to the Office Committee. I can't say whether the Committee report to the Board or not. The records in office show the receipts and disbursements.

A portion of the receipts are paid to Health Office, and the balance was drawn upon for different bills for expenses of office—such as segars, refreshments, &c.

I suppose the receipts were from three to four thousand dollars, from 1st January to 1st August, in my hands. There was not one-half of that paid to Health officer—the balance was expended for refreshments.

Dr. Goldsmith's bill was filled up while I was in office; it is Mr. Field's writing.

Q. Do you know of any bills that were made out to cover unauthorized expenses, or altered with a view to secure their approval by the City Controller?

A. I know of one bill of Mrs. Harder, for drugs in 1856; Mr. Field put it in. The Committee ordered her to make the bill for 1857, so as to pass the City Controller.

I know of bogus bills that were passed by Committees and the Board; they were bills for which some consideration had been given, but not such as the Controller would pass, and they were altered and made to suit the different items of appropriation.

I had an impression that carriage bills were increased by members of the Board—that more carriages were charged for than had been ordered. The bills or war-

rants were sometimes drawn by members of the Board.

I never ordered carriages from Kelly. I think he called once himself for his warrant; the warrants were previously drawn by Mr. Griffith.

It was common for members to draw bills.

Q. Do you know anything about the bill and warrant of W. F. Patterson (bill and warrant shown him)?

A. I do not know anything about it.

While I was a member of the Board, no report was made of the receipts or disbursements by the Clerk.

I have not been instructed by any person or member not to disclose the manner of disbursing the Clerk's receipts.

Q. Who made the contract with Kain & Schafer for filling up lot southwest corner Broad and Prime streets?

A. The Health Officer made the contract, and the Committee merely approved it.

I don't recollect the cost of Sanitary Convention. A part of the expenses were paid by me out of the receipts of the office—between four and five hundred dollars. I have understood the balance was paid since—except the printing.

October 30, 1857.

R. H. Gorbutt, re-examined.

Q. Do you know whether the bills of Kain & Schafer ever passed the Board?

A. The two first bills were brought to me as having regularly passed. I do not attend the meetings.

Q. Do you know of any bills which were paid twice?

A. There was one bill, in the name of J. C. McCall, for liquors, 237 dollars, up to May 27, 1857, which was rendered the second time, in same name. I paid the first bill to Mr. Griffith; it had passed the Office Committee. I disputed the bill the second time, and told Mr. McCall I had paid it. He said he had never received the money, and I then paid it to Mr. McCaffry, in presence of Mr. McCall. I think it was in May or June, 1857; some three weeks elapsed between the payments.

I can't say whether Mr. McCall is in that business or not. He was always about the Health Office ; for the last payment he told me he would send a bill and receipt with printed heading ; it did not come for a day or two, and he said he had given it to Mr. Griffith to give to me, but he never gave it to me.

Mr. Griffith was always in the habit of receiving Mr. Kelly's warrants ; I never paid Mr. Kelly his warrants.

The License Book was in office when I left. I handed it over to Mr. Randall.

My accounts with the Board have never been settled. I asked for a Committee before I left, and there was a Committee appointed ; two out of the seven met once, and, in consequence of a death in my family, I had to be away ; they were to meet me the following Tuesday. I went there, but none of the Committee made their appearance, and I took all the receipts showing expenditures of office home, to secure myself.

I was absent from the City afterwards, when they sent a notice to my house, to appear at the office forthwith ; they gave me one hour's notice. On the 15th October they sent me a resolution, requesting me to return all property, papers, &c., to the Board. I sent a reply, declining to give up the vouchers of my payments, &c., until they would appoint a Committee to settle my accounts.

I then received another note, requesting me to send the papers to the office, to be settled by them.

The Board passed a resolution requiring the Clerk to pay all bills that might be contracted by Office Committee, without being passed by the Board.

All the bills that I paid were signed by the Office Committee.

I think the receipts during my term of office were nearly \$4000.

I paid Mr. Griffith \$100 for the hire of the steamboat—I think—Thomas Morgan, for Sanitary Convention.

When I first commenced at office, I took receipts in a book for all money paid by me ; but the Office Committee objected to my doing so, and I discontinued.

The last bills I paid to John O'Brien was for \$386 or \$388, for expenses at Lazaretto. I have not the bills for this expenditure; they were destroyed. One was made out for a carpet, and I forget what the others were for.

November 10, 1857.

R. H. Gorbutt, re-examined.

I was told by the members generally, when I went in the office, to keep my books so that nobody could understand them but myself.

The payments by me to the several Committees, out of the receipts of the office, from January to August, 1857, were in the aggregate \$5262 06, and the receipts during same time were \$4400.

I paid to A. C. Roberts, a member of the Board from 13th Ward, \$204 76, for groceries, &c., in the name of Rheim & Bro.; these groceries were furnished by Mr. Roberts, from his store, Eleventh and Vine sts., and the bill made out in the name of Henry Rheim & Bro. Mr. Roberts signed the receipt. I don't know whether there is such a firm as Rheim & Bro. or not. There was a pass-book—(here exhibited)—with Mr. Roberts, for supplies from his store. The book was kept in the name of Rheim & Bro., but the goods were supplied by Mr. Roberts from his store. There was a bill due Mr. Roberts in name of Rheim & Bro. by that pass-book—(again exhibited)—of \$124 89, when I left the office.

I paid to Dr. Coad, for the funeral expenses of Mr. McCallister, late Health Officer, \$200; and also to Mr. McCormick, by direction of the Board, for funeral expenses of Mr. Marks, \$347 50.

I paid to W. B. Griffith, for liquors, on bills of Thos. Clark, December, 1856, \$119; and January and February, 1857, \$124; these bills were approved by Dr. Coad and W. B. Griffith; they were both receipted by W. B. Griffith.

The bill paid to W. B. Griffith for J. C. McColl was also approved by Dr. Coad and W. B. Griffith.

I paid to David Brown, for meals furnished by order of House Committee, Dr. Coad, Chairman,—

From November 26 to December 17, 1856,	\$75 12
“ March 11, 1857, to May 27, 1857,	233 50
“ June 2, “ to July 4, “	259 35

Total from Nov. 26, '56, to July 4, '57, \$567 97

I paid sundry bills, amounting to \$153 50, to B. E. Carpenter, for dinners and suppers at Lazaretto, by order of the Lazaretto Committee, from June 19, '56, to December 9, 1856.

I paid for segars, by order of W. B. Griffith of House Committee, on April 4, \$47 50; June 6, \$47 50; June 26, \$47 50; and July 15, \$47 50. Each bill was for twelve hundred and fifty segars. It was Mr. Griffith's particular duty to furnish the segars and liquors.

I paid to Mr. A. C. Roberts, by order from Mr. Carpenter \$66 25, for supplies furnished to Lazaretto; and I also paid to Mr. Roberts \$45 for segars, upon a bill in name of Henry Rheim & Bro.

I paid Mr. McCallister \$200 of my receipts, to be paid by him, under a resolution of the Board, to the City Treasurer; but this resolution was rescinded the day after its passage, and I therefore, made no other payments to him.

I paid to Mr. Griffith, as Chairman of the Poudrette Committee, eight bills amounting to \$65 47, for expenses of Committee.

I paid to Mr. Griffith, for Mr. Kelly's bills for carriage hire, up to October 20, 1856, \$60 50; and for bills (Mr. Kelly) during months of November and December, 1856, \$68. These bills are all made out by Mr. Griffith.

I paid to J. O'Brien \$449 89, for the purpose of paying the bills of

Thomas & Corfield,	-	-	\$42 86
H. Funk,	-	-	76 05
Weaver, Fitler & Co.,	-	-	174 75

Snyder & Co.,	-	-	-	127 60
Swartz,	-	-	-	7 00
Dallam, Baker & Co.,	-	-	-	21 63

One of these bills—I don't recollect which—was originally made out in the name of J. Lancaster, a carpet man, and subsequently altered. I had vouchers or receipts from Mr. O'Brien, for the payment to him of these bills, but they were destroyed by Mr. G. H. Woodward.

The bills were before the Lazaretto Committee, up stairs, and passed by them and sent to me. I gave them to the Assistant Clerk to file away, and Mr. Woodward took them out of his desk; and when I questioned him about them, he said he had destroyed them after they had been paid and receipted.

Mr. Woodward said he had signed them in mistake. These were all bogus bills.

November 13, 1857.

Mr. Gorbutt, re-examined.

I received from the late

Clerk, Mr. Marks, \$66.

The licenses are issued in April. I think I issued sixteen privy licenses, \$50 each. I received 200 dollars for removal of bodies from Twelfth and Carpenter streets.

[N]

October 30, 1857.

John O'Brien, member of Board, sworn.

I am chairman of Lazaretto Committee. Q. Can you give any information in relation to the purchase of a bill of goods, from Weaver, Fitler & Co., amount to \$174, 75 (Bill and Warrant handed to him.)

A. The articles came from Weaver, Fitler and Co., not in the name of the Board of Health, they were

bought in my name, I have been dealing with them for the last fifteen years and upwards, I keep most of these articles on hand and purchase them from Weaver, Fitler & Co., and I furnished them to the Lazaretto, in name of Weaver, Fitler & Co.,

I signed the name of Weaver, Fitler & Co., to the warrant and countersigned it, and received the money from the City Treasurer.

I was not aware that Weaver, Fitler and Co., would credit the City, and I had most of the Articles on hand, and what I had not I sent to their store, and got from them, at that time the City credit did not stand very high.

Q. What information can you give in relation to a Bill of Dallam, Baker and Co., (Bill and Warrant handed him?)

I sent my young man to purchase these articles, I also deal with this firm, I can't say whether they were purchased of Dallam, Baker & Co., or not, my young man purchased them, I drew the money upon the Warrant for these goods, I bought the articles and paid for them, I think the bill was made out by my young man, I signed the name of Dallam, Baker & Co., to the warrant when I obtained the money.

Q. Can you give any information about the bill of Snyder & Co., (Bill and Warrant shown him.)

A. I think these articles went down to Lazaretto for use of Bargemen. I think I made the purchase, or my young man might have purchased them.

The signature and endorsement on the warrant is mine, in name of Snyder & Co., I drew the money.

Q. Can you give any information about a bill of H. Funk, (Bill and Warrant shown him.)

A. The nails in that bill \$15 50 are correct, the other portion of the bill \$61 95 is bogus, it was to cover expenses of eating and drinking at Lazaretto, I signed the warrant and drew the money upon it.

Q. Among the payments by the Clerk from the receipts of the office is an item of payment to E. Friel of \$114 25, can you give any information respecting that payment?

A. That was for eating and drinking, I received the money from the Clerk. E. Friel lives at Spring Garden and Ninth sts. he did not supply the articles, I supplied them. It has been the rule for the Chairman of the Committee to furnish or buy articles when they were wanted.

I sent 2000 segars to Lazaretto for Sanitary Convention, others were sent. As chairman of the Lazaretto Committee, I sent all the supplies and a great many members found fault with me because I did not furnish more plentifully.

I don't recollect receiving more than \$5 in cash at any one time from Mr. Gorbutt for Lazaretto expenses, except for Mr. O'Rourke for carriage hire, and then I was authorized to collect for him.

All the bills that were paid by Board of Health, were presented to the Board.

I don't remember that the clerk ever reported his receipts and expenditures to the Board.

I never instructed the clerk to secesy in regard to his accounts.

I never saw any bills except those belonging to Lazaretto Committee. I never bother myself about them.

November 13, 1857.

John O'Brien, re-examined.

Q. Can you give any information about the receipt of money by you from Mr. Gorbutt, late Clerk of the Board of Health, in payment of bills of

Thomas & Corfield,	:	-	\$42 86
H. Funk,	-	-	76 05
Weaver, Fitler & Co.,	-	-	174 75
Snyder & Co.,	-	-	127 60
Swartz,	-	-	7 00
Dallam, Baker & Co.,	-	-	21 63

A. I never received payment for either of those bills from Mr. Gorbutt. I know nothing of the destruction of any of those bills. I had heard of the destruction

of other bills—one of which was a bill of J. Lancaster, for carpets, and another a bill for stoves; I don't recollect the amount. I received the money for them from Mr. Gorbutt, to pay expenses at Lazaretto. They were to cover other expenses than that for which they were made out. Mr. Gorbutt suggested the name of J. Lancaster for the bill for carpets, and Mr. Curtis Clayton suggested a name for a bill for stoves, which I don't now recollect. I gave Mr. Gorbutt receipts for all money received from him, except the expenses of the Committee in going to the Lazaretto.

The whole amount of the expenses of the Lazaretto Committee, from July, 1856, to January, 1857, for segars and liquors, was 350 dollars, and was received from Mr. Marks.

I received \$279 88 from Mr. Gorbutt, from March 18th to July 30th, 1857, for supplies for Lazaretto, including the bill in name of Lancaster and the bill reputed to be for stoves. This does not include the money received for expenses of Committee. Eighty dollars of the \$279 88 was for expenses of Lazaretto Convention.

The bills of Snyder & Co. and part of H. Funk's were bogus; they were made out to cover other expenses.

[O]

October 31, 1857.

T. H. Town, sworn.

I am a member of the Board of Health. The bill of C. Burt Town is a correct bill. I signed my brother's name to the receipt. I do not know of any bogus or manufactured bills to cover unauthorized expenses.

Q. Do you know anything of any of these bills (here a number of bills shown him—among them Weaver, Fitler & Co.'s, Dallam, Baker & Co.'s, Snyder & Co.'s, H. Funk's, Amos Johnson's, W. N. Atwell's, J. Galbraith's, and J. Devenney's)?

A. I see my signature to a number of them. I don't know anything about them; they passed the Board, and I filled up the warrants for them.

It has not been customary to have the Clerk's receipts reported to the Board. The subject was agitated in the Board shortly after the new Clerk came in, and I think he was instructed to make such reports.

Q. Have you known any of the members to have received money from the Clerk?

A. No, Sir.

I do not know whether any of the members of the Board were interested in the contract with Kain & Schafer or not.

[P]

October 26, 1857.

Edwin H. Fitler, of the firm of Weaver, Fitler & Co., sworn.

Was shown a bill in the name of Weaver, Fitler & Co., for rope, paint, &c., &c., amounting to one hundred and seventy-four dollars and seventy-five cents, and approved by J. O'Brien, G. H. Woodward, Philip De Young, and Thomas Meany, Lazaretto Committee. Says the goods never were purchased of them—never saw the bill before; was not made out in their store.

Mr. Fitler was then shown the warrant signed and endorsed Weaver, Fitler & Co. Says: Is a forgery; it never was written or signed by any person about our store. We have not furnished anything to the Board of Health. We never authorized any person to sign our names. The bill is fictitious, and the signatures on warrant are forgeries. The whole affair is a forgery, from beginning to end. The charges are very high.

[Q]

October 31, 1857.

Josiah W. Dallam sworn.

I am of the firm of Dallam, Baker & Co., Our firm never furnished any articles for the Board of Health. Was here shown a bill, purporting to be for articles furnished to Board of Health by Dallam, Baker & Co.,

Our firm never furnished these articles, the signature on the warrant is not by any person connected with our firm, we never furnished anything to the Board of Health, no such account on our books.

Q. Do you know of any person or firm in the Drug business, by the name of Geo. Smith, or Geo. Smith, & Co.?

A. I don't know of any person or firm in this City by that name.

[R]

October 31, 1857.

Lewis Bornman sworn.

I am a member of the Board, I signed the bills of J Galbraith, A. Johnson, W. N. Atwell, J. Devinney, the bills were before the Board, I don't know whether the articles were furnished to the Lazaretto or not, I found the Committee satisfied with them, and I signed them upon the assurance of other members of the committee that they were correct without any knowledge of my own, I think it was upon the assurance of Mr. Woodward that I signed them.

I have no knowledge of any bills, made out to cover unauthorized expenses.

Mr. O'Brien, W. B. Griffith, and Dr. Coad, were very active members of the Board.

I received a gold pencil from Mr. Gorbutt late Clerk, a short time before he went out of office. He told me he was going to give one to Dr. Coad, I went with him to buy them, in Chesnut St. above Eight St. he paid \$30, for the two pencils.

October 31, 1857.

Isaac Boileau, Assistant clerk, affirmed.

Q. Can you inform the Committee who received Kain and Schafer's warrants.

A. I know nothing about them.

Q. Do you know anything about manufactured or bogus bills, to cover unauthorized expenditures?

A. I do not. I never had any conversation among members upon that subject, I cannot say who among the members received money from the Clerk to pay office expenses.

I assisted Mr. Gorbitt in filling up warrants, when he first came into office.

November 19, 1857.

Isaac Boileau, re-examined.

Q. Do you know of any bills that were made out, approved, and afterwards destroyed, by any member of the Board?

A. I know of one bill which was destroyed by Mr. Woodward, it was a bill for Carpets for Lazaretto, I don't recollect the name, the amount was over one hundred dollars, but I can't say precisely.

I had a number of bills placed in my hands to make out a list and among them, Weaver, Fitler & Co., Thomas & Corfield, Snyder & Co., and others, these were all subsequently given to Mr. Gorbitt, except the one bill destroyed by Mr. Woodward.

Mr. Woodward asked me for the bill for Carpets and I handed it to him, when he said he had signed it in mistake and tore it up.

I Never had any bills placed in my hands which were accepted.

When Mr. Woodward destroyed the bill referred to he remarked that it was in the hand writing of Mr. Gorbitt.

[T]

October 31, 1857.

Frederick G. Frazer, member of Board, sworn.

I attended the meetings the 1st. month after my election four times a week, after that I was prevented on account of business engagements, I thought I had very little to do as I was not upon any Committees, and that was my reason for not attending the meetings.

I don't recollect that Kain & Schafer's bill was ever discussed when I was present.

Q. Which of the members took the most active part in the business of the Board?

A. Mr. Woodward takes a very active part, also Dr. Weir, Dr. Housekeeper, Capt. W. B. Griffith, and Mr. O'Brien.

I never purchased anything for the Board, and never signed a bill.

[U]

October 28, 1857.

Dr. B. Housekeeper, sworn.

Was shown bill of R. Hood for Iron Bedsteads.

A. I cannot tell whether they were furnished or purchased. I know my name is on the bill, purchases are sometimes made by one member and sometimes by another, I think I have made some purchases, I don't know of Matron making any purchases.

Q. Do you know anything about Kerr & Boyd's, and Hurly & Holl's bills for Shirting, Sheeting, &c., (bills shown amounting to 201.12)?

A. I cannot tell anything about them, I don't know who purchased them, I am in the habit of signing bills as they are handed to me, I can't tell who made purchases for office, I can't tell anything about office expenses.

Q. What was the nature of expenses incurred by "David" for which money was paid him by Clerk?

A. I know nothing about receipts and expenditures of office, I have not been a member of the Lazaretto Committee, I don't

recollect that the bill (as shown) of Weaver, Fitler & Co., was presented to the Board.

Q. Who presented bill to you (for your signature) of R. Hood for Iron Bedsteads?

A. I decline answering.

Same question about Kerr & Boyd's and Hurly & Holls's bills?

A. Don't remember.

I think the Matron got the money which was obtained upon the bill made out for Iron Bedsteads.

Q. Did you know that the money which was to be obtained upon the fictitious bill of R. Hood for Iron Bedsteads, was to be given to the Matron, at the time you signed the bill?

A. I decline answering that.

Q. Did you know that Hood's bill was a Bogus bill at the time you signed it?

A. I decline answering.

Q. Do you know any one by the name of Hood?

A. I do not.

I am aware that there was extravagance, and although I opposed it, I partook of it, and therefore must decline answering in relation to it.

Q. Do you know anything about a bill in the name of Geo. Smith.

A. I decline answering.

Q. Have members of the Board been in the habit of making Bogus bills?

A. I do not know whether the Board is in the habit of making Bogus bills or not.

Q. Can you tell how the money raised upon the bill of Weaver, Fitler & Co., was disposed of?

A. I do not know.

I don't know whether the expenses of Sanitary convention have been paid or not.

Q. Do you know anything about Geo. Smith & Co.'s bill [No. 115, \$31.18], and Warrant—Warrant endorsed G. Smith & Co., per B. Housekeeper [bill and warrant shown]?

A. It is my endorsement, I don't remember it, I do not know George Smith & Co., I think I did not draw the money, I do not know such a firm.

November 4, 1857.

Dr. B. Houskeeper, re-examined.

Q. When you was before the Committee a few evenings since and was shown the bill of G. Smith & Co. for medicine, you did not remember distinct'y the particulars in relation to that bill, do you now remember who furnished the articles contained in that bill.

A. I decline answering, they were furnished upon Dr. Brown's requisition.

Q. Do you remember anything about the bill of Geo. Smith for medicine, and who furnished the articles?

A. I don't know that they were furnished at all.

There was a bill due Lydia Tomlinson of \$514.55, for Board of Patients, Nurses, &c., a legitimate bill for months of February, March, April, June, and July, and she got several warrants amounting together to \$512.40. I presume the bill of Geo. Smith was one for the purpose of paying Lydia Tomlinson.

Q. Do you now remember anything of the bill of R. Hood for Iron Bedsteads?

A. I do not know the signature of R. Hood; that was, I presume, one of the bills to cover Miss Lydia Tomlinson's bill.

Q. Do you know who signed R. Hood to the warrant?

A. Yes sir; but I decline to answer.

[V]

November 4, 1857.

Dr. S. P. Brown, sworn.

I was Physician to the City Hospital from October, 1856, to August, 1857.

Q. Do you know anything about any medicines furnished to the City Hospital by George Smith or George Smith & Co. (bills shown witness)?

A. I do not know of any firm of the name of G. Smith & Co. The articles in the bill of George Smith of July 6, 1857, were never furnished; they are articles that we never used at the City Hospital. The bill looks to me like *what is termed* a bogus bill. There

was no medicines furnished at that time. I was told that no medicines could be furnished unless the requisition was signed by the Chairman of the Sanitary Committee.

I made one regular list, some time last winter, while Dr. McClintock was Chairman of the Committee. I was told to give the list to Dr. Housekeeper, by Dr. McClintock. Dr. Housekeeper furnished the medicines, and I think the bill in name of George Smith & Co. contains the articles.

The medicines I think were labelled in Dr. Housekeeper's handwriting.

I don't think there is any doubt about Dr. Housekeeper's furnishing the articles; there is no question about their coming from his store.

I never heard of any iron bedsteads coming to the City Hospital.

There were no patients admitted in July or August, and no occasion for medicines for that time, and there was a pretty good supply. Twenty or twenty-five dollars' worth of medicine would have been sufficient for the whole of last year, according to the number of patients.

There were fifty-six patients while I was there—eight deaths—and two burials by the Board of Health.

[W]

October 30, 1857.

Dr. William Gallagher, sworn.

Q. Do you know any thing about a bill of George Smith & Co., for drugs?

A. I do not know anything positive about this bill. I know that the Physician at the City Hospital frequently made requisitions for medicines.

Q. Do you know anything of any bogus bills made out to obtain money from the Treasury?

A. I do not know positively of any such bills by of-

ficers or members, but I have suspected such was the case.

It was not customary for the Clerk to report his receipts or expenditures to the Board.

The disbursements were made under the direction of the Office Committee, and were not regularly reported to the Board.

Q. Do you know why the Board refused to appoint a Committee to audit and settle Mr. Gorbutt's accounts?

A. I can give no reason. I know for myself I desired they should be settled.

Q. Do you know of any iron bedsteads being furnished at the City Hospital?

A. I think there are no iron bedsteads in the City Hospital.

[X]

October 21, 1857.

Lydia Tomlinson, Matron of City Hospital sworn.
I am the Matron of the City Hospital, have occupied that position for eight years, there are no Iron bedsteads in the Hospital.

When Dr. Stokes was chairman of the Sanitary Committee, he recommended Iron bedsteads but I never made a requisition for any, and during the time that I have been there no Iron bedsteads have been furnished.

There was a requisition for 50 large size coffins last winter, they were furnished in two parcels, the bills for which requisitions are made by me, and generally signed by me.

Since January 1, 1857, there have been about four persons buried in the Hospital grounds.

Bill dated March 4, 1857, for \$195 80, for Board and medical attendance of Patients and nurses, and dinners for members of the Board and Committee, was shown witness. The amount for dinners was about

\$55 or \$58, I furnished this bill detailed in items as has already been the case, but the Controller refused to sign it in consequence of the item being in it for dinners.

The Clerk of the Board of Health then made out the bill in gross and took me before the alderman and I testified to the amount of the bill only.

—
October 24, 1857.

Same Witness,

Q. What do you know of a bill of Kerr & Boyd for sheeting, shirting &c., \$140 12, items dated June 1, 1857. head of bill Aug. 1857.

A. I do not know who purchased them, I made out the requisition, It was not this year I made the requisition, they were furnished early in 1856, but the bill was not paid then, I signed a bill in July 1857, thinking it was the bill of February 1856. No goods of that description have been furnished since Feby. 1856.

Hurly & Holls, bill was shown to witness for articles or supplies furnished, in margin of bill, July 1 1857, head of bill Aug. 1857.

Witness says, I have no recollection of any other bill than the first bill of goods I referred to, I did not receive such articles as are referred to in this bill, do not know of such a firm.

Q. Can you furnish the Committee with the aggregate amount received for Board of Patients, &c. ?

Witness handed a statement as follows, bills to June 1, 1857, including Dec., 1856, \$736 79, and dinners from that time to July inclusive, \$72 75, salary including August, \$299 97.

Says, The Board of Health visit once in each month in Committee, sometimes the whole Board, I am allowed seventy-five cents each for dinner, have always itemized dinners in bills until December, but the Clerk altered it and made bills in bulk for Board of Patients, Nurses, &c., have been paid up to July, since December I have always made out two bills, one for Board, and another for dinners, have had no dinners since the new Board organized, except one in August.

[Y]

October 24, 1857.

Albert D. Boileau, member of Board, sworn.

Q. Do you know anything about (was shown) bills of Robert Hood, for iron bedsteads; Kerr & Boyd and Hurly & Holl, for shirting, &c., &c.?

A. I do not know anything about them. I do not know any such parties. It is customary, when a bill is presented by the Chairman, to presume it correct. I have never made any purchases. Cannot give any information about the receipts of the office. I do not know anything about them. I signed the bills upon the assurance of other members of the Committee.

Special Committee had charge of Sanitary Convention. I opposed bill for expenses. I don't know anything about the payment of a portion of the bill to B. E. Carpenter. I think he has been paid for all his services.

I do not know anything about filling up lot Broad and Prime streets.

I never enjoined secrecy upon the Clerk with regard to his receipts and expenditures.

[Z]

October 24, 1857.

Wm. M. Randall, sworn.

I have been Clerk of the Board since August 1, 1857. The bill of Robert Hood (No. 398—\$49.50) for Iron bedsteads, was shown him. Says: I don't know Robert Hood, I don't know who called for warrant, I filled up warrant which is signed Robert Hood, don't know who made the purchase.

I do not know Kerr & Boyd, or anything about their bill. I received the permit and License money in the office. I decline answering how I dispose of this money. I did not swear to tell all. I don't know the

amount of receipts without referring to books. The books show the amount received. I think the books of last year are not all in the office. I have never paid any money to Health Officer or Treasurer. I receive the money for permits and Licences, and dispose of it by the direction of committees and the Board. I would refuse to allow any member of Council or committee to see the account books. I am so instructed by the Board, verbally by the President, and may have received same instructions from a dozen members of the Board. I am regarded as the Treasurer of the Permit and License fund. I decline answering to whom I have paid any money. I have some money in my hands now, not over \$25. Can't say what amount I have received since I have been in the office. I decline answering whether any of the money has been paid out or not. I have searched for papers of receipts of last year, but cannot find them.

The bill for expenses of Sanitary convention has never been paid. I think there is a bill for English Ale in office.

No others in office receive money except myself and Health Officer. I decline answering whether I know or not that bills have been rendered for articles which it was known the Controller would not pass, but were altered to some other article so as to secure the approval of that officer. I do not know of any changes being made in the carriage bills. I decline answering whether any member of the Board suggested changes in the items of any bills. Members have sometimes drawn warrants for other parties.

Q. Do you know of any bills being made out by members or others for which no equivalent was given, commonly termed Bogus bills?

A. I decline answering that question.

I have seen segars, never paid for them, does not remember whether money passed from his hands for that purpose or not.

There has been refreshments at office. I know how they have been paid for, some by members individu-

ally. I decline answering how the others were paid for.

David Brown is the runner, draws a warrant for his services. (Dr. McFadden and J. H. Handy's bill as Vaccine Physicians, shown.) I think they are Mr. Gorbutt's or Mr. Field's writing. (Warrant for Dr. Goldsmith shown). I do not know the writing.

October 28, 1857.

Wm. M. Randall, re-examined.

Was shown the bill of Weaver, Fitler & Co. I think it is in the handwriting of Mr. O'Brien. I don't know anything about the bill; it was before my connection with the Board.

Mr. Griffith was in the habit of receiving Michael Kelly's bills.

B. E. Carpenter's bill (No. 447, for \$229.25) was shown witness. Says: it is a genuine bill.

Q. Will you state what the \$114 25 paid by you to E. Friel, out of the receipts of the office, was for?

A. It was for Liquors. I think I paid the money to Mr. O'Brien.

Q. Will you state what the \$108.83 paid to R. England, out of the receipts of the office, was for?

A. It was for Segars.

Q. What was the money paid to "David," out of the receipts of the office, for?

A. The money paid to "David" was for refreshments.

David came to me and said he always received it from Mr. Gorbutt, and no member objected, and I paid him.

I had a statement of receipts (not expenditures) prepared to present to the Board at last meeting, but it was not presented, it was examined by Committee on accounts, and found correct.

I examined minutes, and could not find anything of such reports, to guide me in my action.

Kerr & Boyd's bill, and Hurly & Holl's bill, were made out to cover other expenditures, they were handed to me by the Sanitary Committee. I knew

they were not legitimate bills. I was told so by a member of the Committee.

The bills of R. Hood and G. Smith. were handed to me as signed by the Sanitary Committee. I afterwards learned they were Bogus bills, and I drew the money and paid it to Lydia Tomlinson, for expenses of committees' supplies.

Bills 414, Amos Johnsod, - \$125 for carrying mail,
 " 416, W. N. Atwell, - - 90 " coffins,
 " 417, J. Galbraith, - - 56 " wood,
 " 419, J. Devinney, - - 40 " carriage hire,

were all Bogus bills, to cover expenses of Lazaretto Committee; they were drawn by me by direction of the Committee, and I paid them to Mr. B. E. Carpenter, and took his receipt for them.

Q. Who gave those directions.

A. I don't remember distinctly; but Mr. Woodward was present when the orders were given to me, and he went with me when I paid Mr. Carpenter, he was present when I paid it to Mr. Carpenter. I think he explained to Mr. Carpenter how the money was obtained.

I received in the office, for Permits, &c., from Aug. 1 to Oct. 1, from 900 to 950 dollars, and I ought to have now 150 or 200 dollars.

Q. Has it ever been suggested to you to make out any Bogus bills?

A. No, sir.

November 17, 1857.

Wm. M. Randall, re-examined.

The bill of J. Bramell, No. 397	\$75, 00
" R. Hood, " 398	49 50
" Geo. Smith, " 402	30 40
The bill of Leonard Johnson, No. 406	37 71

Amounting to, \$192 61

were to cover bills due Lydia Tomlinson for supplies to Sanitary Committee, they were all "Bogus" bills,

they were receipted for by Dr. Housekeeper, and I sent one of the messengers for the money and paid it to Lydia Tomlinson, by order of Dr. Housekeeper and took her receipt for it.

The bill of R. Long, No. 410 for \$27 54, was for small articles purchased by Dr. Housekeeper, such as brushes, &c., and paid for by him in cash, and placed in one bill in that name. Dr. Housekeeper drew the warrant, and signed the receipt therefor, I don't know of any such person as R. Long.

Mr. Gorbutt told me he had received License money from Brannen, NeAnenney, and J. Kain, but had never issued the Licenses to them.

There is now a bill in the office in the name of Jonathan Thomas for brick work for \$29 75, in the handwriting of R. Field, one of the messengers which was taken to the Controller for his approval and signature, but he refused to sign it until it should be sworn to, and it has since remained in the Health Office, I know nothing about the correctness of the bill, Mr. Thomas has never called for the bill to my knowledge.

The bill was handed to me with other bills when I first entered upon the duties of Clerk, by Mr. Fields who had been in the habit of making out warrants for Mr. Gorbutt.

[AA]

October 28, 1857.

Cornelius M. Donovan, sworn.

Q. Do you know any thing of a bill Weaver, Fitler & Co. (bill shown him)?

A. I never saw this bill before. I am a member of the Lazaretto Committee since July, 1857. The bill never was before the Board in my time.

Q. Do you know anything of a bill R. Hood, for iron bedsteads (bill shown)?

Mr. Donovan answers—I never saw the bill before. Looked at warrant: I can give no information about it.

Q. In the disbursement or cash account of the Clerk,

there is a charge of \$50, paid to Mr. Donovan. Do you know anything about it?

A. I think it was for segars; I know it was; it was handed to me, and I handed it to Mr. W. B. Griffith, in presence of Clerk; and I think the money was at once paid to the man for the segars, in my presence. The \$5 received from the Clerk was for Railroad tickets. I think the Clerk generally paid the money to Mr. Griffith. I heard the bill of Amos Johnson discussed in the meetings; I know nothing about it. I think there is a regular contract for carrying the mail. The Chairman of the Lazaretto Committee made all the purchases.

I did instruct the Clerk to keep everything connected with the office a secret; I received such instructions from the Board; no one was to have access except a member.

I do not know the writing in bill of Weaver, Fitler & Co. I think the bill resembles the writing of a member of the Board—think Mr. Woodward's.

Was shown signatures to Weaver, Fitler & Co.'s warrant: I do not know it. I do not know whether any part of the expenses of Sanitary Convention have been paid.

Q. Have you any knowledge of any bogus bills?

A. No, Sir; I never heard of it until this examination was talked of. I never heard of a bill in the name of H. Funk. I do not know such person.

Q. For what purpose was money paid to David Brown by Clerk out of his receipts in office?

A. David provided the refreshments, and I think the money paid him was for that purpose. I think the Wednesday refreshment bills were \$8, and the every day lunches were about 2 or 3 dollars. These were discontinued under a Resolution of the Board about six weeks since.

Q. Did you know anything of a cask of English ale being sent to the Lazaretto?

A. I heard a cask of ale was sent to the Lazaretto.

[BB]

Oct. 24, 1857.

Dr. P. Young, member of the Board, sworn.

Q. Do you know anything of a bill of Robert Hoods for iron bedsteads?

A. I know nothing about it, did not purchase them, don't know Robert Hood, never heard of the purchase; the signature to the bill is mine; these bills, (until recently,) were often presented when the Board was in session; different bills. A bill coming endorsed and headed as this is, I presume to be correct, and don't hesitate to put my name to it.

Kerr & Boyd's bill, and Hurly & Holl, were submitted to witness with his signature appended. Says, I don't know anything of them or of the firms.

The Office committee receive nothing, so far as I know, from the office-receipts by the clerk. The clerk does not render an account of his receipts and disbursements. I do not know how office expenses are paid or what becomes of money received by the clerk.

I don't know, but presume, the money received by the clerk for Permits and Licences is used for office expenses.

I have countersigned bills for expenses of office. Present office-committee is Mr. Donovan, Mr. Griffith and myself. I am the chairman; I have never received any money or disbursed it; I don't know to whom the clerk (Randall) pays money. I don't know who has received it. I think no money has been paid to any one of the committee in my presence.

Here read from printed rules, duty of Office Committee. I do not remember that I ever disbursed any money or received any.

I directed the clerk to procure a new office carpet; but don't know whether he has procured it or not, or whether he has paid for it. I don't know positively what has become of the money received by the clerk.

I never saw any member of the Committee receive any money. I don't know what becomes of the money received by the clerk. Office was painted some time in October or November, thinks Mr. Huneke, don't know how much was paid, I know of no agreement, I think I never was present when any contract was made in office, I remember that Mr. Griffith talked about painting for Mr. Huneke, I presume Mr. Griffith made the contracts about the office.

October 31, 1857.

Dr. P. DeYoung re-examined.

I received money from both clerks, for Omnibus Tickets, one hundred and fifty dollars. I think \$140 from Mr. Gorbut and \$10 from Mr. Randall. The money was distributed equally among the members.

It was by resolution of the Board.

I was the first to offer the resolution to dispense with eating and drinking by the members of the Board.

I voted for the Sanitary convention, after being assured by Dr. Jewell, that Mr. Hagner had promised to get an appropriation of \$500 from Councils to defray the expenses.

I did not know that it was paid until this examination was commenced.

[CC]

October 28, 1857.

Dr. J. R. Coad, sworn.

Was shown R. Hood's bill, No. 398, \$49,50 for iron bedsteads, and asked for information respecting it.

I remember signing a warrant. That's all I know about it. I don't know such a person. I don't know R. Hood's signature.

Bill of Kerr & Boyd was shown witness.

I have no knowledge of it. I don't know the firm. I don't know whether the articles were purchased or not.

Bill of Hurly & Holl was shown. I have no knowledge of it.

Bill of Weaver, Fitler & Co., was shown. I remember when the bill was presented to the Board. I think I remember reading it at a meeting of the Board.

Was shown the warrant for Weaver, Fitler & Co.'s bill. I don't know the signature. Can't say that I recognize the hand writing of bill.

Was shown J. Galbraith's bill, \$56, No. 417. I have no knowledge of this bill. The clerk, I think, once a month, makes a statement of his receipts, or when called for by a member. No statement is made of the disbursements. If called upon the clerk would make it. He has been called upon by the Board.

The payments by the clerk to "David," were no doubt for incidental expenses of Board. I presume, occasionally for lunch, eating and drinking.

Q. Do you know anything about a payment by the clerk of \$114.25 to E. Freil?

A. I have no knowledge of it.

Q. What do you know of a payment by the clerk to R. England of \$108.83?

A. He sells segars. I don't remember this payment to him by the clerk.

There has been reports made by the clerk to the Board of money paid by him to Health Officer. I don't recollect about the present clerk, but former clerk did. I don't recollect the amount. The mail was carried four months during quarantine. I recollect the bill of Amos Johnson for carrying mail.

Bill B. E. Carpenter, No. 447. \$229.25 was shown witness. Says they were regularly presented. I remember them, I believe, to be correct.

I am not aware whether the expenses of Sanitary Convention have been paid yet or not. I never had anything to do with altering bills so as to secure their passage by Controller.

Q. Have you any knowledge of such alterations?

A. I decline answering the question.

Q. Have you any knowledge of any Bogus bills being made out in the office, by a committee, or any members or officers?

A. I decline answering.

I do not know the amount received by Mr. Gorbutt while in the office, or anything near the amount. I was Chairman of the Office Committee last year.

I think I asked the clerk occasionally about the amount in his hands. Mr. Gorbutt told me, but I don't recollect the amount. I have received money

from Mr. Gorbutt, but do not remember the amount. I remember one circumstance, when I received money from Mr. Gorbutt, after the death of Mr. Marks, under a resolution of the Board. I can't state the amount. Think two or three different times. Can't state amount. I may have received other money. Can't remember amount or times.

Q. For what purpose was the other money obtained from clerk?

A. I don't remember for what purpose. I think I received once for liquor. Won't be positive, but think myself, or one of the committee got it for liquor.

The money received by the clerk is not paid to Office Committee that I remember.

October 28, 1857.

Dr. J. R. Coad, continued.

A resolution was offered in the Board to require the Clerk to furnish the Board with weekly or monthly statements of his receipts and disbursements; but, I don't think it was passed. I decline giving the reasons. I had a conversation with members after this resolution was offered, about the propriety of passing it.

Q. Was any arrangement entered into by members of the Board to prevent the passage of such a resolution?

A. I don't remember anything of that kind. A resolution of this kind was once passed the Board, and I had it reconsidered.

I did instruct the Clerk as President of the Board that all the business of the Board was to be kept secret, except to members of the Board.

Witness was here shown the bill of Kane & Schafer in aggregate, and asked why the bill was not sent in items?

A. I think it was. I don't know whether I saw a bill of items for this or not. I have seen some items I would put my name on a bill without seeing the items.

I do not know of any consideration having been paid by Kane & Schafer to any member of the Board.

Bill Dallam, Baker & Co., for \$21.63 for drugs, was shown witness. Says don't remember seeing it before. May have read it before the Board, but don't remember it.

November 17, 1857.

Dr. Coad, re-examined.

Mr. Gorbutt paid Dr. Gallagher and myself two hundred dollars, which we paid to the widow of Mr. McCallister. The Board did not bury Mr. McCallister. The \$200 was paid to the widow. She being in distress.

[DD]

October 28, 1857.

Dr. J. H. Weir, sworn.

Was asked in relation to bill of R. Hood, for Iron Bedsteads. Says: I know nothing about it; my name may be upon the bill; bills have been handed to me, and I have signed them (after examining); the signing is mine.

Q. Do you know anything of a bill of Kerr & Boyd's for sheeting, &c., &c.?

A. No, sir. I know nothing of any purchases. I have been chairman of the Sanitary Committee for about two months, prior to that time I was a member of that committee. I can't tell who made the purchases. Since I have been chairman, I have ordered a pair of scales and two gallons oil. I supposed every thing straight, and when bills were handed to me, I signed them.

Q. In the clerk's disbursement account of his receipts, there are three charges against you, one \$15 on 17th August, \$3 on 22d August, and subsequently \$21. What were they for?

A. The Sanitary Committee went four different times to Manayunk to examine nuisances. I think five visits altogether. All done for nuisances at

Manayunk, the three dollars was for sending Messenger out, and the \$15 and the \$21 was used for the Committee's visits.

[EE]

October 24, 1857.

David Watt, member of Board, sworn.

I can give no information about the bill of Robert Hood for iron bedsteads. I sign the bills upon the representation of some of the members, taking for granted they are correct. Is the first time I was in the Board. Everything is new to me.

I do not know anything of the bills of Kerr & Boyd, or Hurly & Holl for shirting, &c., &c. I have no personal knowledge, except upon the representation of others. I am upon the Sanitary Committee. I have only met them twice. Never made any purchases.

[FF]

October 24, 1857.

Wm. B. Griffith sworn.

Q. Does the Clerk of the Board make report or inform the Board occasionally of his receipts?

A. Most think he does, don't recollect particularly I don't know anything about the money paid to David Brown by the Clerk, can't tell what it is for, I am on the office Committee.

Q. Among the charges in the Clerks account are several small sums paid to you, what are they for?

A. Expenses for Poudrette Committee when they are out at night, I don't know anything about the bill of R. Hood for iron bedsteads, or Kerr & Boyd, for sheetings &c.

A number of bills from Mr. Kelly for carriage hire

were here shown to witness, who said some were for Poudrette Committee, some Lazaretto, and some District Committee.

Q. Whose hand writing are Mr. Kelly's bills?

A. I don't know, I don't know the signatures, I don't know Mr. Kelly's signature, I don't know who made out the bills, probably the Clerk or assistant Clerk of the Board, Mr. Kelly sometimes drew the money himself and sometimes I paid it to him.

Q. How often have you paid him?

A. That would be a hard question to answer how often I have paid him, I don't know the amount, I have paid it to him a number of different times.

Q. How did you pay Mr. Kelly?

A. When I paid Mr. Kelly I took it out of my pocket, I don't recollect whether I took any of his warrants to the Treasurer, and had them cashed or not.

Q. Have you any memorandum by which you could tell how much you paid Mr. Kelly?

A. I don't know whether I have or not, I might tell some and some I could'nt.

Q. What was the sum of \$108 83, paid to R. England for, by the Clerk as appears by his disbursement.

A. I don't know as I can give any information about it.

Q. In the Clerks disbursements is an item of \$114 25 to E. Friel. Can you tell anything about this?

A. I don't know anything about it.

Q. How were the refreshments paid for?

A. By the Clerk.

Q. On the 17th August is a charge in the Clerks account of a payment of \$50, what was this for?

A. This was for segars, I can't say the mans name who received the money, it was a man who was carrying segars about the streets.

Q. Have you received any money from the Clerk?

A. I have at different times from present Clerk, and I received some from Mr. Gorbutt the former Clerk, for the use of Committees, I don't know the amount of the receipts of the office, I don't know but suppose some portion has been paid to Health Officer, I never

ascertained that I recollect the monthly receipts by Clerk, we generally had confidence enough in the Clerk to trust to his honesty, I had, I cannot tell particularly what the money was expended for by the Clerk-

I cannot enumerate any of the purposes for which the money was expended, I have no information of the amount of money received by the Clerk.

Q. Have you been in the habit of stopping at Mr. Kelly's office, and making bills or memorandums from his books?

A. I don't recollect that I have, I have not been in the habit of doing so, I don't recollect making any bills from Mr. Kelly's books.

Witness was shown bill of J. Galbraith (No. 417, for wood, \$56), and asked what he knew about it?

A. I don't know anything about it.

I don't know of any bogus bills. I don't know Mr. Kelly's signature.

Q. Did you ever sign Michael Kelly's name to any of these (a number here shown) warrants?

A. When I sign Mr. Kelly's name, I put W. B. Griffith to it.

I might, and might not, have drawn Mr. Kelly's money. I have no recollection of sending messenger, or any one else to draw his money.

I suppose I have paid him the full amount of the warrants I drew for him.

I don't recollect anything about a Resolution to require the clerk to report his receipts and disbursements to the Board.

I have instructed the clerk not to disclose any of the affairs of the Board, or its receipts and expenses.

[GG]

November 13, 1857.

John C. McCall, sworn.

Q. Can you inform the Committee who purchased a bill of liquors (bill shown) from you, March 9 to May 27, 1857, inclusive, amounting to \$237?

A. They were purchased of me by W. B. Griffith. I only received my commission upon the bill from Mr. Griffith. I never received any money in the Health Office, in presence of Mr. McCaffrey. Mr. Gorbutt never paid me any money, nor did he pay any money to any one in my presence.

I presume the money for this bill of liquors, with the exception of my commission, was paid to Mr. Clark, for whom I was selling. I cannot say precisely what my commissions were.

The only money I ever received in the Health Office was from Mr. Griffith, and the amount was \$10.

Two other bills, in the name of T. Clark, for liquors—one \$119, the other \$124, and receipted by W. B. Griffith, were shown to witness. I don't think I ever furnished the liquors contained in those bills. I furnished segars, and W. B. Griffith paid me my percentage on the bills, except one bill. I don't recollect the amount. I charged for some \$40 per thousand.

[HH]

November 10, 1857.

F. J. McCaffrey, sworn.

Q. Can you inform the Committee anything about the payment of a bill to J. C. McCall, for liquors?

A. I have no knowledge whatever of such a bill. I only know of such bills as were passed by the Board and signed by me as a member of the Committee on Accounts.

Q. Did all the bills paid by the Clerk pass the Committee on Accounts?

A. That is a very difficult question for me to answer, either yes or no.

I distinctly asseverate, under my oath, that I never received any money from Mr. Gorbutt for Mr. McCall; nor was there ever any money paid to Mr. McCall in my presence.

Q. Did you ever request Mr. Gorbutt to pay Mr. McCall any money?

A. I distinctly answer no. I have received money from Mr. Gorbutt. I could not inform the exact amount. I think about fifteen or sixteen dollars at one time, for a service which was rendered for the City of Philadelphia, for expenses in attending to the cleansing of the dock at Kensington Water Works. I think that was the only time I received money from him—to the best of my recollection, that was the only time.

Q. Did Mr. Griffith ever go to the office with you, and authorize Mr. Gorbutt to pay you any money?

A. One of the Office Committee authorized Mr. Gorbutt to pay me \$10; I don't recollect which member of the Committee.

Mr. Marks died in the latter part of December, 1856, and his books were a day or two behindhand, and I received the \$10 for attending to the duties of Clerk from the time of Mr. Marks' death until Mr. Gorbutt was elected.

The two sums named are all I received, to the best of my knowledge and belief, while Mr. Gorbutt was Clerk.

I do not know anything of the bill of J. C. McCall, or of any money that was paid to him.

The fines imposed upon privy cleaners, for violation of Rules of the Board, were paid to the Clerk. The fine was sometimes \$10 and sometimes \$20. I have no idea of the amount paid to the Clerk for fines of this kind.

Mr. Griffith was in the habit of hiring carriages for the Poudrette Committee, as a general thing.

We have not often been called upon to hire carriages for Second District Committee. There was a difficulty about a bill for carriage hire, while I was a member of the Board. I don't recollect the amount of the bill.

There was objection to a bill of Mr. Quigley, because he charged \$8 instead of \$4. The aggregate might have been \$40 or \$50; don't think it was over that, for three or four months.

[II]

November 17, 1857.

Captain John Vance, sworn.

I am Captain of the steamer Logan. The boat was chartered by Mr. Griffith, to take the Sanitary Convention to the Lazaretto Station. The contract was either \$50 or \$60; I don't now recollect exactly which. I received that sum in pay from Mr. Griffith; he said that was all that had been appropriated to pay for the boat. I wanted \$75; but he said he could not give that, as it was not appropriated.

[JJ]

October 28, 1857.

Michael Kelly, sworn.

Presented a bill, and says this is a copy from my books of all charges that I have ever had against the Board of Health; showing from May 10, 1856, to July 1, 1857, - - - \$121
 From Jan. 2, 1857, to Aug. 14, 1857, - - - 153

Total, - - - - - \$274

There is about \$98 still due me on the bill as presented. Mr. Kelly was here shown a number of bills in his name from the Controller's office. Says I never made out any bills myself, except the last one, which is still unpaid.

I cannot tell how much I have received, as Mr. Griffith has some in his hands that he has not paid me.

Mr. Griffith was in the habit of collecting the bills except the last one of about \$25.

Warrant No. 438, dated Aug. 31, was shown Mr. Kelly. Says this is my signature. Was shown a number of other warrants. Says they are not mine, and I do not think they are my sons.

October 28, 1857.

Michael Kelly, continued.

Sometimes men were sent from office for carriages. and sometimes Mr. Griffith would order them.

Mr. Griffith has made out bills from my books, and taken them when I was not aware of it. He always brought the money to me. I think he never asked me to sign a warrant, except the last one, for about \$25, which he handed me, and upon that I received the money from the City Treasurer.

[KK]

November 19, 1857.

Jonathan Thomas, sworn.

Q. Have you been in the habit of doing the repairs for the Board of Health?

A. I have made repairs to the property occupied by the Board of Health, and have rendered my bill for said work amounting to \$17 50, and that is all the work I have done for the Board of Health.

I have called several times for payment of the bill rendered, and was told the bill was lost or mislaid, and I then gave them a second bill; and when I again called, I was told I would get it after a while, but it has not yet been paid. I never took the bill to the City Controller, nor do I know that it has ever been presented to him. I have never been able to get any satisfactory answer in relation to my bill at the office of the Board of Health.

Q. Did you ever make out that bill, (bill now in office shown him, signed by P. De Young, W. B. Griffith and C. M. Donn timer, for \$29 75.) or authorize any one to make out such a bill?

A. I did not make out that bill, nor did I ever see or hear of it before.

[LL]

October 31, 1857.

John N. Henderson, sworn.

I am the Health Officer.

My salary is \$1200 per annum, and I have, from custom, 10 per cent. on all work done. I have not yet received it; the 10 per cent. is from the Contractor and not from the Board. For cleaning Cess-pools, the Board have established a price, which is not increased by the 10 per cent.

I have never received any money from either of the clerks.

Q. Are all the books and papers, now in the office, necessary to show the amount received by Mr. McCallester as Health Officer?

A. I do not know. After Mr. McCallister was buried, Mr. W. D. Kelly, one of his sureties, in company with Mr. Coffin, Att'y, came to the office and opened a box belonging to Mr. McCallister, and took out near \$200, and took it with him, together with private papers belonging to Mr. McCallister. The money was counted at my desk in my presence.

Q. Do you know of any arrangement to secure from the City Treasury money upon bogus bills?

A. I was at the office one morning, some four or five weeks ago, and there were bills flying about there; part of the Lazaretto Committee were present. Mr. Woodward was one; the understanding then was, that they should be sent to the Controller,

[MM]

October 30, 1857.

Richard Fields, Messenger to Board Health, sworn.

Q. Will you inform the Committee who made out the bills of Dr. W. F. Patterson, Dr. T. O. Goldsmith, and Dr. Freeman?

A. The bills are all in my hand writing, by direction of the Chief Clerk, Mr. Gorbutt. I made out the warrants also. I don't know who received or signed them. I don't know the hand writing of Dr. Patterson, or

Dr. Freeman. I know the writing of Dr. Goldsmith. I would say the signing is not his.

I know these were among many warrants that were not called for. The bills are not the original bills. The original bills were lost. I think I saw the original bills. I don't recollect when the original bills were presented. I think the original bills were in the office and lost, and the Clerk requested me to make out a lot of the bills for the Vaccine Physicians. As far as salaries were concerned, it was the practice to make out bills in advance.

During Mr. Gorbutt's term, Mr. Isaac Boileau and myself made out most of the warrants in the office. Mr. Gorbutt instructed me to make out Dr. Patterson, Dr. Goldsmith, and Dr. Freeman's bills.

Q. Can you say who made out these bills and signed the warrants ?

(A number of Kelly's bills were here shown him.)

A. The bill January 2, 1857, \$5 ; January 14, 1857, \$15 ; February 10, 1857, \$5, and March 10, 1857, \$-. I think are in Mr. Kelly's sons hand writing.

The bill of March 25, 1857, \$20 ; April 16, 1857, \$10 ; April 28, 1857, \$18 ; May 19, 1857, \$18, and May 22, 1857, \$30, I think are in the hand writing of Mr. McCaffrey.

The bill of July 9, 1857, \$10, I made out, I think Mr. W. B. Griffith drew most of Michael Kelly's Warrants.

I made out other bills for Mr. Kelly. Mr. Griffith asked me to make out bills for Mr. Kelly. I have made out other bills for M. Kelly at the request of the Clerk. I think Mr. Kelly asked me to make out his bills. Mr. Kelly called often to me at office. W. B. Griffith generally brought M. Kelly's bills to the office.

November 27, 1857.

Richard Fields, re-examined.

Bill of Thos. R. Goldsmith, Dr. W. F. Patterson, and Dr. W. H. Freeman, all dated April 1, 1857, and for \$8.33 each ; and a bill of Jonathan Thomas, dated

July 31, 1857, for 39.75 were shown, and witness asked, are those bills in your hand writing?

A. Yes, sir, they are all in my hand writing.

[NN]

October 21, 1857.

Dr. Jos. McFadden, sworn.

Was shown bill in his name dated April 1 1857, for \$8 33, the warrant is countersigned, Dr. McFadden says he received no warrant at that time, that he was one of the Vaccine Physicians but knows nothing of the warrant shown him, or the bill for which it was given in payment, he never made out the bill and the receipt is not his handwriting.

[OO]

November 6, 1857.

Dr. W. H. Freeman, sworn.

Q. Did you ever furnish that (bill shown dated April 1 1857, for \$8 33,) bill or one similar in amount and date to the Board of Health?

A. never. I have now 8 months salary due me, the signature to the receipt and the endorsement on warrant for said bill dated July 1 1857, are forgeries of the grossest kind.

(This warrant is not receipted in warrant book.)

[PP]

November 6, 1857.

Dr. T. O. Goldsmith, sworn.

Q. Did you ever furnish that (bill shown, dated April 1 1857, for \$8 33,) bill or one similar in amount and date to the Board of Health?

A. Oh no, no! The signature to the receipt and endorsement on the warrant are undoubtedly forgeries.

(The warrant is not receipted for in warrant book.)

COPY OF BILLS ON FILE IN CONTROLLER'S OFFICE.

Philadelphia, Jan. 26, 1856.

Board of Health,

To J. Esher, ch. com : on Office, Dr.
 To supplies for office, - - - - \$118 80
 (To which is attached the following bill of items :)

Philadelphia, Jan. 26, 1856.

Committee on Office,

To David Brown,

Dr.

1855.
 Dec. 26. Turkey, 2.75, Partridges, 2.50, Chickens, \$1.00
 Butter 1.65, - - - - \$7 90
 Lard 32, Eggs 28, Ducks 1.50, Celery \$1, Bread 49, 3 59
 Oysters 6.50, Venison \$2, Cream 62½, Cooking \$1, 10 12½

1856.
 Jan. 2. Turkey 1.75, Butter 1.67, Pidgeons 1.25, Ducks \$1, 5 67
 Oysters 6 00, Terapins 5.00, Chickens 1.25, - 12 25
 Beefsteak 20, Lard 32, Eggs 28, Bread 49, Cream 62½, 1 91½
 Celery \$1, Cooking \$1, - - - - 2 00

Jan. 9. Oysters 7.12, Turkey 5.50, Butter 1.35, Cream 62½, 14 60
 Tongue 75, Bread 49, Celery 1.00, Fish 1.37½, - 2 61
 Lard 32, Eggs 28, Cooking 1.00, - - - - 1 60

" 16. Beefsteak 42, Fish 87½, Chickens 1.00, Eggs 28, 2 57½
 Celery 1.00, Lard 28, Turkey 4.50, Potatoes 12, - 5 90
 Bread 49, Oysters 5.62½, Cream 62½, Cooking 1.00, 7 78

" 23. Turkey 4.50, Oysters 4.50, Butter 1 35, Cream 62½, 10 97½
 Cranberries 37½, Potatoes 12½, Lard 28, Bread 49, 1 27
 Chickens 1.25, Celery 1.00, Eggs 28, Cooking 1.00, 3 53

" 26. Chickens 2.00, Turkey 4.00, Bread 45, Cranberries 37, 6 82
 Potatoes 12½, Cream 62½, Oysters 5.50, Tongue 1.00, 7 25
 Butter 1.37, Eggs 28, Lard 28, Celery 1.00, Grouse 1.50, 4 43
 Fish 50, Cooking 1.00, three bbls. Charecoal 1.45, 2 95

Dec. 25. Milk 90, Eggs 1.50, Butter 45, Bread 25, - 3 10

\$118 80

Received Payment,

DAVID BROWN.

Philadelphia, Feb. 20, 1856.

Board of Health,

To Jacob Esher, ch. com. on Office, Dr.
 To Supplies for Office, - - - - \$84 48
 (To which is attached the following bill of items :)

Philadelphia, Feb. 20, 1856.

Committee on Office,

To David Brown,

Dr.

1856.
 Chickens \$1, Turkey 2.75, Venison 2.20, Oysters 5.50, \$12 45
 Butter 1.27, Eggs 28, Celery 50, Bread 50, Cream 62½ 3 17½
 Cooking 1.00, Lard 28, - - - - 1 23

Feb. 1.	Turkey 4.00, Grouse 1.50, Oysters 5.50, Fish 50,		
	Bread 50, - - - - -		12 00
	Cranberries 37½, Celery 50, Tongue 78, Cream 62½,		2 28
	Butter 1.17, Cooking 1.00, - - - - -		2 17
" 6.	Oysters 7 25, Fish 1.00, Turkey 4.50, Chickens 62½,		13 37½
	Butter 1.21, Eggs 37½, Potatoes 12½, Cranberries 28,		1 99
	Cream 62½, Celery 50, Bread 45, Lard 28, Cook-		
	ing 1.00, - - - - -		2 85½
" 13.	Turkey 3.75, Chickens 1.25, Oysters 5.75, Butter 1.25,		12 00
	Eggs 31, Potatoes 12½, Bread 49, Fish 1.00, Lard 28,		2 20
	Celery 50, Cooking 1.00, Cream 62½, - - - - -		2 12½
" 20.	Turkey 4 75, Chickens 75, Fish 1.00, - - - - -		6 50
	Tongue 75, Oysters 3.75, Butter 1.20, - - - - -		5 70
	Lard 28, Cream 62½, Celery 50, Eggs 60, - - - - -		2 00
	Cranberries 28, Cooking 1.00, - - - - -		1 28
			<hr/>
			\$83 36
	Three barrels Charcoal, - - - - -		1 12½
			<hr/>
			\$84 48

Received Payment,

DAVID BROWN.

Philadelphia, April 15, 1856.

The Board of Health,

To J. Esler, ch. com. on Office,

Dr.

For Supplies for Office, - - - - - \$72 48

(To which is attached the following bill of items :)

Philadelphia, April 15, 1856.

Committee on Office,

To David Brown,

Dr.

M'ch 26.	Oysters 6.00, Turkey 1.75, Chickens 2.75, But-		
	ter 1.25, - - - - -		\$11 75
	Eggs 23, Lard 28, Cranberries 28, Celery 50, - - - - -		1 29
	Bread 50, Ducks 1.75, Cream 62½, Cooking 1.00, - - - - -		3 87
Apr. 2.	Turkey 2.50, Oysters 7.25, Chickens 2.50, Ducks 1.75,		14 00
	Butter 1.20, Eggs 1.00, Celery 50, Cream 62½, - - - - -		3 32½
	Bread 50, Lard 28, Cranberries 28, Cooking 1.00, - - - - -		2 06
" 9.	Chickens 4.75, Oysters 7.75, Ham 40, Butter 1.20,		14 10
	Celery 75, Eggs 1.00, Cream 62½, Bread 50, - - - - -		2 87½
	Cooking 1.00, - - - - -		1 00
" 15.	Oysters 7.50, Chickens 3.00, Shad 75, Ham 53,		11 78
	Butter 1.20, Cream 62½, Celery and Salad 75, - - - - -		2 57½
	Bread 50, Eggs 1.00, Cooking 1.00, - - - - -		2 50
	Three bbls. Charcoal 45, - - - - -		1 35

Received Payment,

72

DAVID BROWN.

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